

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.01.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

Writ Petition Nos.1146 & 1150 of 2021
and
WMP. Nos.1280,1281, 1287 & 1289 of 2021

M/s.Keerthima Agency,
Prop: thiru.Munisamy Thanikachalam,
S/o.A.Munisamy,
Plot No.69, Havildhar Munisamy Cross Street,
Thanigaisundari Illam, Gandhi Nagar,
Arakonam, Vellore - 631 002.

...Petitioner in W.P. No.1146 of 2021

Thiru.Gumbada Govindasamy Raghu,
Prop- M/s.Mercury Agency,
Plot No.69, Havildhar Munisamy Cross Street,
Thanigaisundari Illam, Gandhi Nagar,
Arakonam, Vellore - 631 002.

...Petitioner in W.P. No.1150 of 2021

Vs

The State Tax Officer,
Arakonam, Vellore District.

... Respondent in both WPs

COMMON PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari, to call for the records on the file of the respondent in his impugned proceedings made in GSTN:33ALRPT9225E1ZQ/2017-18 and GSTN:33ASTPR2645F1zG/2017-18 both dated 13.03.2020 and the consequential electronically issued Form GST DRC 07 vide Reference No:ZA330320001078C and ZA330320001081P both dated 14.03.2020, quash the same.

For Petitioner : Mr.S.Rajasekar in both WPs

For Respondents : Mr.ANR.Jayapratap,
Government Advocate in both WPs

COMMON ORDER

The challenge in the present matters are to orders of assessment dated 13.03.2020, passed in terms of the provisions of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act') for the period 2017-18. Learned counsel for the petitioners today

requests that the petitioners may be permitted to file a statutory appeal challenging the impugned order. Limitation in regard to the same stands extended by series of judgments of the Supreme Court, such as order dated 23.03.2020 in *SMW(C) No.3 of 2020*, titled as "*In Re: Cognizance for Extension of Limitation*", where the Supreme Court has taken note of the on-going pandemic and has extended the limitation including limitation for filing of appeals.

2. In the light of the aforesaid, the petitioners are permitted to file an appeal within a period of four weeks from today, subject to all other statutory compliances including payment of statutory pre-deposit.

3. These writ petitions are dismissed granting liberty as above. Connected miscellaneous petitions are closed. No costs.

Sd/-

Assistant Registrar (C.O.)

/True Copy/

Sub Assistant Registrar

To
The State Tax Officer,
Arakonam, Vellore District.

+2cc to Mr.S.Rajasekar, Advocate SR.No.3668

+1cc to The Special Government Pleader(Taxes), SR.Nos.3817 & 3818

AKM/18.02.21 /2P-5C/

Writ Petition Nos.1146 & 1150 of 2021
and

WMP. Nos.1280,1281, 1287 & 1289 of 2021

21.01.2021

सत्यमेव जयते

WEB COPY