IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27.01.2021

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THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. Nos.1439 and 1443 of 2021
and
W.M.P.Nos.1611, 1612, 1616, 1617 of 2021

M/s.Robo Garments,
Represented by its Proprietor,
Mr.D.Ravichandran,
No.8/1230-A, Vigneshwara Road,
Mummoorthy Nagar,
Pooluvapatty PO,
PN Road, Tirupur-641 602.
…Petitioner in W.P.No.1439 of 2021

M/s.Sabari Impex.,
Represented by its Proprietrix
No.5/192, K.G.Nagar,
Pitchampalayam Pudur Wes,
Sri Nagar, Tirupur - 641 603.
...Petitioner in W.P.No.1443 of 2021

Vs.

1.The Assistant Commissioner (ST)(FAC),
Gandhi Nagar Circle,
Tirupur.

2.The Assistnant Commissioner
Tirupur Rural Assessment Circle,
Tirupur.

3.The Commercial Tax Officer,
Group-1, Pollachi. ...Respondents in both the W.P.s

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PRAYER in W.P.No.1439 of 2021: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified Mandamus, to call for the impugned proceedings of the first respondent in TIN.33772441934/2015-16 and quash the order dated 21.02.2020 as passed contrary to the directions of this Hon'ble Court in W.P.No.10738 of 2017 and also without considering the objections dated 04.05.2018 filed by the petitioner and further forebear the first respondent from passing an assessment order for the assessment year 2015-16 under the TNVAT Act based on the directions given by the third

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respondent in view of the law laid down by the Division Bench of the madras High Court in the case of Madras Granites (P) Ltd Vs. Commercial Tax Officer, Arisipalayam Circle reported in 146 STC 642 in the case of Amutha Metals Vs. Commercial Tax Officer, Mannady (East) Assessment Circle reported in 9 VST 478 and in the case of M/s.Narasus Roller Flur Mills Vs. CTO, Enfrcement Wing, Sankaragiri reported in 81 VST 560.

PRAYER in W.P.No.1443 of 2021: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified Mandamus, to call for the impugned proceedings of the first respondent in TIN.33882390124/2015-16 and quash the order dated 21.02.2020 as passed contrary to the directions of this Hon'ble Court in W.P.No.10737 of 2017 and also without considering the objections dated 04.05.2018 filed by the petitioner and further forebear the first respondent from passing an assessment order for the assessment year 2015-16 under the TNVAT Act based on the directions given by the third respondent in view of the law laid down by the Division Bench of the madras High Court in the case of Madras Granites (P) Ltd Vs. Commercial Tax Officer, Arisipalayam Circle reported in 146 STC 642 in the case of Amutha Metals Vs. Commercial Tax Officer, Mannady (East) Assessment Circle reported in 9 VST 478 and in the case of M/s.Narasus Roller Flur Mills Vs. CTO, Enfrcement Wing, Sankaragiri reported in 81 VST 560.

For Petitioners: Mr.P.Rajkumar in both the W.Ps

For Respondent : Mr.ANR.Jayaprathap,
Government Pleader (Tax)

COMMON ORDER

The challenge in the present matters are to orders of assessment dated 21.02.2020, passed in terms of the provisions of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act') for the period 2015-16. 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.

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

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

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To

1.The Assistant Commissioner (ST)(FAC),
Gandhi Nagar Circle,
Tirupur.

2.The Assistnant Commissioner
Tirupur Rural Assessment Circle,
Tirupur.

3.The Commercial Tax Officer,
Group-1, Pollachi.

+1cc to Mr.P.Rajkumar, Advocate, S.R.No. 4431

+2cc to the Special Government Pleader, S.R.No. 4839, 4840

W.P. Nos.1439 and 1443 of 2021

SR II(CO)
GN(23/02/2021)

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