IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.01.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.1447 of 2021
and
WMP.Nos.1620 & 1622 of 2021

M/s.Venus Traders
Rep.by its Proprietor
S.Chandrasekaran
No.44-B, Eswaran Street
Erode -638 001. …Petitioner

Vs.

The Assistant Commissioner, (ST)(FAC)
Brough Road Circle,
Erode. ...Respondent

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 of the respondent in TIN 33653003824/2015-16 and quash the order dated 13.03.2020 passed therein.

For Petitioner : Mr.B.Raveendran
For Respondent : Mr.ANR.Jayaprathap
Additional Government Pleader

ORDER

Mr.ANR.Jayaprathap, learned Government Advocate accepts notice for the respondents and is armed with instructions to proceed with the matter. By consent of both sides, the Writ Petition is taken up for final disposal even at the stage of admission.

2. The petitioner has challenged order 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 2015-16.

3. The petitioner did not appear before the authorities or file any reply to the pre-assessment notice dated 24.12.2019.

Though certain errors have been pointed out in the notices and the impugned order of assessment, these constitutes only questions of fact which this Court is unable to appreciate in the light of there being no reply or objection filed by the petitioner before the Assessing Officer.

4. In such circumstances, this Court has no other option but to relegate the petitioner to statutory appellate remedy. On account of the on-going COVID-19 pandemic, the Supreme Court, taking note of the difficulties faced by the tax payers in adhering to the time lines fixed under the Statute, has extended the period of limitation, including limitation for filing of appeals in order dated 23.03.2020 in SMW(C) No.3 of 2020, titled as "In Re: Cognizance for Extension of Limitation. Limitation is thus available to the petitioner file a statutory appeal.

5. In the light of the aforesaid, the petitioner is permitted to file an appeal within a period of four (4) weeks from today, subject to all other statutory compliances including payment of statutory pre-deposit.

6. This writ petition is dismissed granting liberty as above. Connected miscellaneous petitions are closed. No costs.

Sd/-
Asst.Registrar (CS II)

/true copy/
Sub Asst. Registrar

sl

To

The Assistant Commissioner (ST) (FAC)
Brough Road Circle
Erode.

+1 cc to the Special Government Pleader (Taxes) sr04472

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aa09/03/2021