

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.02.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

Writ Petition Nos.3408, 3411, 3416, 3420 & 3425 of 2021
and
WMP. Nos.3917, 3897, 3898, 3903, 3905,
3915, 3891, 3893, 3909 and 3911 of 202

Tvl.Hotel Devi Towers,
rep. By its Partner
T.R.Gopalakrishnan

...Petitioner in the above W.Ps

Vs

The Assistant Commissioner (ST),
Arisipalayam Assessment Circle,
Salem.

...Respondent in the above W.Ps

PRAYER: Writ Petitions filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified Mandamus calling for the records in TIN No.33092843403/2010-11, 2011-12, 2012-13, 2013-14 and 2014-15 dated 28.02.2018 on the file of the respondent and quash the same as contrary to law and as abuse of process of law.

For Petitioner : Dr.A.Thiagarajan,
Senior Counsel
for Mr.S.Karunakar

For Respondent : Mr.ANR.Jayaprathap,
Government Advocate

C O M M O N O R D E R

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The petitioner has challenged orders of assessment for the periods 2010-11, 2011-12, 2012-13, 2013-14 and 2014-15, all dated 28.02.2018, by way of these writ petitions. There is no explanation set-forth for the delay of nearly two and half years in the filing of writ petitions and the learned Senior Counsel appearing on behalf of the learned counsel for the petitioner on record would fairly state that the orders were served in time.

2. In light of the Judgment of the Supreme Court in the case of Assistant Commissioner (Ct) LTU vs. M/s.Glaxo Smith Kline Consumer Health Care Limited [(2020 (36) GSTL 305 (SC)], there is no justification in entertaining these writ petitions for the mere asking, seeing as they have been far beyond the statutory period of limitation prescribed under the Tamil Nadu Value Added Tax Act, 2006.

3. These writ petitions are thus dismissed in limine. Connected Miscellaneous Petitions are closed. No costs.

s/d
Assistant Registrar

True Copy

Sub-Assistant Registrar

sl/rkp

To

The Assistant Commissioner (ST),
Arisipalayam Assessment Circle,
Salem.

+1cc to Mr.S.Karunakaran, Advocate, SR.No.9449
+1cc to Special Government Pleader, SR.No.10449
+4cc to Mr.S.Karunakaran, Advocate, SR.No.9449(31/03/2021)

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LN(CO)
KKV/10/03/2021

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