IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.02.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.3984 of 2021 &
WMP.Nos. 4550 & 4551 of 2021

M/s.Xtreme Bike Accessories and Stickers,
Rep. by its Proprietor - G.Sri Ram,
No.275/1, Municipal Colony Road,
Veerappan Chatram, Erode - 638 004,
Erode District.

…Petitioner

Vs

The State Tax Officer,
Mettur Road Circle,
Erode, Erode District.

…Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Certiorari to call for the records on the file of the respondent in his impugned proceedings made in TIN:33333045031/2015-2016 dated 08.09.2020 quash the same as illegal and arbitrary.

For Petitioner : Mr.S.Rajasekar
For Respondent : Mr.ANR.Jayaprathap
Government Advocate

O R D E R

The petitioner has challenged an order of assessment passed in terms of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act') dated 08.09.2020. I am however not inclined to consider the challenge for the reason that though two notices dated 14.01.2020 and 30.07.2020 have been issued to the petitioner and admittedly received by it, the petitioner has neither filed response nor appeared before the authority.

2. This is thus a case where the petitioner is not seen to have co-operated in the proceedings for assessment and there is thus, in my view, no justification to interfere with the impugned order in terms of Article 226 of the Constitution of India.

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3. Thus, the petitioner is relegated to statutory appeal. Though the impugned order is dated 08.09.2020, the Supreme Court in a series of judgments, viz., In Re: Cognizance for Extension of Limitation dated 23.03.2020, 06.05.2020, 10.07.2020 and M/s.SS Group Pvt. Ltd. V. Aaditiya J. Garg & another (Civil Appeal No.4085 of 2020 dated 17.12.2020) has extended time for filing of appeal till 31.01.2021. Thus limitation is saved and the petitioner is afforded four (4) weeks from today to file an appeal before the Appellate Assistant Commissioner. Such appeal, if filed within the period of limitation as aforesaid, will be taken on file by the Appellate authority without reference to limitation and considered on merits and in accordance with law.

4. As far as the question of pre-deposit is concerned, the petitioner has, vide memo dated 24.02.2021, enclosed a letter from the IDBI Bank, Erode Branch that a sum of Rs.4,67,399/- has been recovered by the respondent pursuant to the impugned order. Subject to verification on this score, the pre-deposit to be effected along with the appeal shall be adjusted from out of the sum recovered from the Bank.

5. This writ petition is dismissed. No costs. Connected Miscellaneous Petitions are also dismissed.

Sd/-

Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

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To

1.The State Tax Officer,
Mettur Road Circle,
Erode, Erode District.

2.The Appellate Assistant/Deputy Commissioner
Erode.

+1cc to M/s.R.Hemalatha, Advocate, S.R.No.11314

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GMI(CO)
KKV/18/03/2021

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