

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.01.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

Writ Petition No.10453 of 2020
and
WMP. Nos.12707 & 12713 of 2020

K.Ezhilarasan

...Petitioner

Vs

The Assistant commissioner (ST) (FAC),
Mettur Assessment Circle, Mettur,
Salem District.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari, Calling for the records on the file of the Respondent in its impugned proceedings made in TIN No.33123243269/2013-2014 dated 10.03.2020 and to quash the same as illegal and contrary to the scheme of the Act.

For Petitioner : Mr.S.Rajasekar
For Respondents : Mr.ANR.Jayapratap,
Government Advocate

ORDER

The challenge in the present matter is to an order of assessment dated 10.03.2020, passed in terms of the provisions of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act') for the period 2013-14. Learned counsel for the petitioner today requests that he 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 petitioner is 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. This writ petition is dismissed granting liberty as above. Connected miscellaneous petitions are closed. No costs.

s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

ska/sl

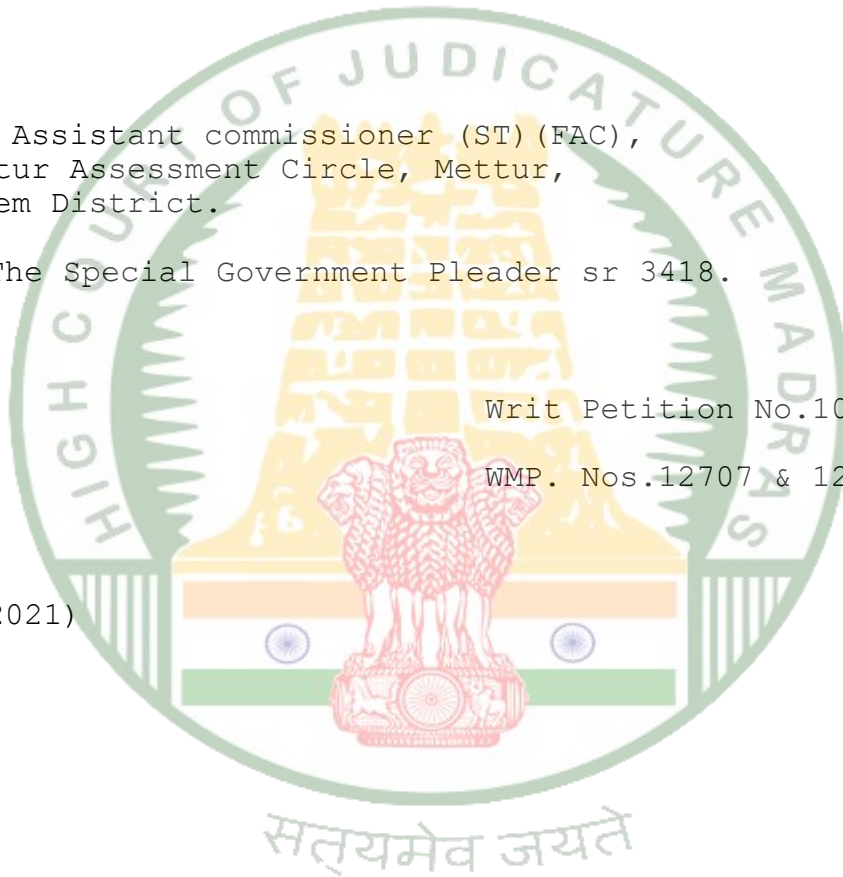
To

The Assistant commissioner (ST) (FAC),
Mettur Assessment Circle, Mettur,
Salem District.

+1 CC to The Special Government Pleader sr 3418.

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MG (CO)
SP (09/02/2021)



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