IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16.07.2021

CORAM

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P. Nos.14656, 14658, 14661 and 14663 of 2021
and WMP Nos.15537, 15540, 15543, 15547, 15551, 15554, 15556 and 15559 of 2021

M/s.S.K.S.Tex,
represented by its Proprietor
Mr.S.K.Sheik Abdullah …Petitioner in the above W.Ps

Vs

The Assistant Commissioner (ST)(FAC)
Tiruppur Bazaar Circle, Tiruppur. …Respondent in the above W.Ps

PRAYER : 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 respondent in TIN No.33942422198/2008-2009, 2009-10, 2010-11 and 2011-12 all dated 20.01.2021 and quash the same as passed in violation of principles of natural justice and further direct the respondent to grant sufficient opportunity to the petitioner to produce the records and pass orders in accordance with law.

For Petitioner : Mr.P.Rajkumar

For Respondents : Mr.T.N.C.Kaushik
Government Advocate.

O R D E R

Mr.T.N.C.Kaushik,learned Government Advocate accepts notice for the respondent and is armed with instructions to proceed in the matter. Hence, by consent of both sides, these Writ Petitions are taken up for final disposal even at the stage of admission.

2. The challenge is to four orders of assessment, all dated 20.01.2021, received by the petitioner/assessee on 23.01.2021, for the periods 2008-2009, 2009-10, 2010-11 and 2011-12. These Writ Petitions have been presented only on 08.07.2021 beyond the statutory period of limitation. On this short ground, since

there is no justification that has been set out for approaching this Court beyond the period of statutory limitation, these Writ Petitions are liable to be dismissed. Reference in this context, is made to a 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)].

3. That apart, the only request that is made even otherwise is for an opportunity to put forth its case before the Assessing Authority. However, as rightly pointed out by the learned counsel for the respondent, the petitioner has been granted adequate opportunity beforethe Officer on 27.08.2019, 16.09.2020 and 09.10.2020. The most recent request for adjournment dated 16.10.2020, which is placed at page 56 of the typed set of papers, states as follows:

> We have received the above personal hearing notice for four years to appear on 16.10.2020 In this connection we again inform you that a case in the National Consumer Disputes Redressal Commission against the insurance claim is pending and the next hearing is posted on 16.11.2020. Another case filed by our bankers against us in the Debt Recovery Tribunal, Coimbatore is also pending.
>
> The issues involved in all the three cases are inter-connected and whatever documents available with us have been sent to respective forums. Hence we are not a position to produce any supportive documents for personal hearing.
>
> We therefore, request you to keep further proceedings pending and grant some more time till 31.12.2020 to file a suitable reply and to appear for personal hearing with the connected records.

4. In the light of the categoric statement of the assessee that it would not be in a position to produce any supportive documents for personal hearing, nothing will be gained by granting another opportunity.

5. In the light of the discussion as above, these Writ Petitions are dismissed, both on the aspects of maintainability as well as on merits. No costs.Connected Miscellaneous Petitions are also dismissed.

Sd/-
Assistant Registrar(CS-IV)

//True Copy//

Sub Assistant Registrar

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To

The Assistant Commissioner (ST) (FAC)
Tiruppur Bazaar Circle, Tiruppur.

+1cc to Mr.P.Rajkumar, Advocate, S.R.No.34368
+1cc to the Special Government Pleader (Taxes), S.R.No.34195

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GPL(CO)
RGA(02/09/2021)