IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.02.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.16676 of 2020
and WMP.No.20667 of 2020

M.Arjunan
Proprietor of Sri Saravana Stores,
Vallalar Nagar, Thandalam Road,
Navalpoor, Ranipet,
Vellore District.

…Petitioner

Vs

1.The Commissioner,
Commercial Taxes,
Chennai.

2.The Assistant Commissioner,
Commercial Taxes,
Ranipet, Vellore District.

…Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Certiorari to call for the records relevant to the order in TIN: 33784280224/2012-13 dated 27.12.2013 passed by the 2nd respondent and consequential notice dated 16.10.2020 in Va.Vi.No.33784280224 A2/476/2018 issued by the 2nd respondent and quash the same illegal, improper, illegal, unreasonable, against the natural justice and probabilities of the case.

For Petitioner : Mr.B.Sundarapandiyan
For Respondents: Mr.ANR.Jaya Prathap
Government Advocate

O R D E R

Heard Mr.B.Sundarapandiyan, learned counsel for the petitioner and Mr.ANR.Jaya Prathap, learned Government Advocate for the respondents.

2. The challenge in this matter is to an order of assessment dated 27.12.2013 passed in terms of the provisions of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act') for the period 2012-2013 and communication dated 16.10.2020 issued

by the 2nd respondent/Assessing Officer demanding the payment of outstanding tax and penalty. There is no justification whatsoever to entertain this writ petition since it has been filed belatedly after a period of seven years from the date of the impugned order and no explanation has been set out for the delay. In the light of the facts that the order of assessment dated 27.12.2013, there is no legal infirmity in impugned notice of demand dated 16.10.2020 has attained finality.

3. In fact, this petitioner had approached this Court earlier in WP.No.9096 of 2014, challenging notice dated 27.12.2013 and initiating proceedings for recovery. Even at that juncture, there was no challenge to the order of assessment. By order dated 11.02.2020, the writ petition was dismissed on the ground that the assessment order, on basis of which the recovery notice had been issued, had become final and hence there was no justification to interfere with the recovery proceedings.

4. This writ petition is dismissed. Consequently, connected miscellaneous petition is closed. No costs.

s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

vs/rkp
To

1.The Commissioner,
Commercial Taxes,
Chennai.

2.The Assistant Commissioner,
Commercial Taxes,
Ranipet, Vellore District.

+1 CC to Mr.B.Sundarapandiyan, Advocate sr 6348.
+1 CC to The Special Government Pleader sr 6946.

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SRI(CO)
SP(01/03/2021)