

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 31.03.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.18323 of 2020
and WMP.No.22702 of 2020

Tvl.HariOm Glass & Plywood,
Represented by Proprietor,
477/1, Near Union Office,
Mysore Trunk Road, Rangasamudram,
Sathyamangalam-638 402.

...Petitioner

Vs.

The State Tax Officer,
Sathyamangalam Assessment Circle,
Sathyamangalam.

...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue Writ of Certiorari, to call for the entire records of the respondent in TIN No.33842983592/2014-15 dated 02.07.2020 and quash the order passed therein.

For Petitioner : Mr.A.P.Srinivas
For Respondent : Mr.ANR.Jayaprathap
Government Advocate

O R D E R

Heard Mr.A.P.Srinivas, learned counsel for the petitioner and Mr.ANR.Jayaprathap, learned Government Advocate for the respondent.

2.The impugned order is dated 02.07.2020. The petitioner was thus asked to explain the delay in approaching this Court. Medical records have been filed to the effect that the petitioner was suffering from low back pain with Lumbar disc prolapse during the period July 2019 to January 2020.

3.A copy of the records have been circulated to the respondent as well and no dispute has been raised in this regard.

4.Thus, the delay in approaching this Court beyond the period of limitation prescribed under the provisions of Tamil

Nadu Value Added Tax Act, appears to be justified, and I proceed to hear the writ petition on merits.

5.On perusal of the impugned order it is seen that the dealer has not responded to the notices issued. Before me the same explanation regarding medical disability is reiterated and, in my view is an acceptable justification. In the interests of substantial justice, the impugned order is set aside.

6.The petitioner will appear before the respondent on 19.04.2021 at 10.30 a.m. without awaiting any further notice and an order of assessment shall be passed de novo by the authority within a period of six (6) weeks from date of first hearing.

7.This writ petition is disposed in the aforesaid terms. Connected miscellaneous petition is closed. No costs.

Sd/-

Assistant Registrar (CS)

//True Copy//

Sub Assistant Registrar

vs

To

The State Tax Officer,
Sathyamangalam Assessment Circle,
Sathyamangalam.

+1 cc to Spl Government Pleader (Taxes) Sr.No. 21782

+1cc to Mr.A.P.Srinivas , Advocate SR.No. 21737

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UM (CO)
A.SK (09.07.2021)

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