



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.11.2021

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

WP.NO.24535 OF 2021

AND

WMP.NO.25842 OF 2021

[Video Conferencing]

South India Metal Company,
Represented by its Proprietary
Thangakumari
V.C.I.Estate
No.14, Vyasarpadi, Chennai - 600 039.

...Petitioner

Vs.

The State Tax Officer
Washermanpet Assessment Circle
Block No.32, Elephant Gate Bridge Road
Integrated Commercial Taxes Building
Chennai - 600 003.

...Respondent

Prayer:-

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for the records of the respondent in TIN.No.33931222168/2012-13 dated 24.09.2021 and quash the same.

For Petitioner : Mr.R.Kumar

For Respondent : Ms.Amirta Dinakaran, G.A.,

ORDER

Heard the learned counsel for the petitioner and the learned Government Advocate, appearing on behalf of the respondent.



2. Though elaborate arguments were advanced by the learned counsel for the petitioner that the impugned order is time barred, it is noticed that the respondent is able to establish before this Court that the earlier notice dated 27.12.2018 was issued to the petitioner and therefore, the initiation of proceedings for revising the assessment was well within the limitation prescribed under Section 27 of the Tamil Nadu Value Added Tax Act as made applicable for assessment under the provisions of the Central Sales Tax Act.

3. Considering the same, there is no merits in the submission of the petitioner that the reassessment was beyond the period of limitation. Further, considering the fact that the petitioner has an alternate remedy to file an appeal against the impugned order dated 24.09.2021, liberty is given to the petitioner to file an appeal within a period of 30 days from the date of receipt of a copy of this order.

4. In case, an appeal is filed within such time, the Appellate Commissioner is directed to consider the appeal on merits within a period of three months thereafter.

5. The registry is directed to return the certified copy of the impugned order, so as to enable the petitioner to file a statutory appeal before the Appellate Commissioner within a period of 5 days from today.

6. The writ petition is disposed of with the above directions. Consequently, connected miscellaneous petition is closed. No costs.

Sd/-
Assistant Registrar(CS-VII)

//True Copy//

Sub Assistant Registrar

pgp

To

The State Tax Officer
Washermanpet Assessment Circle
Block No.32, Elephant Gate Bridge Road
Integrated Commercial Taxes Building
Chennai - 600 003.



Copy To

1. The Sub Assistant Registrar,
Writ Section,
High Court, Madras - 104.

2. The Section Officer,
E.R. Section,
High Court, Madras - 104.

+1cc to Mr.R.Kumar, Advocate, S.R.No.61808

+1cc to the Special Government Pleader(Taxes), S.R.No.62195

WP.No.24535 of 2021

VG-II(CO)
RLP(20/12/2021)