IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.03.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

Writ Petition No.33425 of 2019 and
WMP.Nos.33888 & 33889 of 2019

TCS Trade Links,
Rep. By Proprietor T.Sibi Chakravarthi,
No.38/1, A.S. Pettai Main Road,
Namakkal. .. Petitioner

Vs

The State Tax Officer,
Namakkal (Town). ...Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari, to call for the entire records of the respondent in CST No.992178/2011-12 dt. 03.09.2019 and quash the order passed therein.

For Petitioner: Mr.A.P.Srinivas

For Respondent: Mr.Mohammed Shaffiq,
Special Government Pleader

O R D E R

Heard Mr.A.P.Srinivas, learned counsel for the petitioner and Mr.Mohammed Shaffiq, learned Special Government Pleader for the respondent.

2. The impugned order is dated 03.09.2019 and is barred by limitation. Since no regular assessment in terms of provisions of the Central Sales Tax Act, 1956 (CST Act) has been framed, the date of deemed assessment is 21.10.2012. In terms of Section 27 of the Act, any proceeding for assessment/re-assessment should be initiated within six years from date of assessment. In this case, the deemed assessment has been completed on 31.10.2012 and proceedings for re-assessment ought to have been initiated on or before 31.10.2018. Notice has, however admittedly been issued only on 01.04.2019, beyond the period of limitation.

3. The impugned order is thus quashed. This writ petition is allowed. Connected miscellaneous petitions are also closed. No costs.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

vs

To
The State Tax Officer,
Namakkal (Town).

+1cc to Mr.A.P.Srinivas, Advocate, sr no.15590

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PMK(CO)
RMP(25/03/2021)