



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 05.03.2021

CORAM:

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)Nos.4621, 4623 & 4624 of 2021

and

W.M.P.(MD)Nos.3723, 3726 & 3727 of 2021

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Jawahar Timber & Tiles
Rep. by its Proprietor Mr.Prabhakaran
273, Thirupparankundram Road,
Near B-1, Police Station,
Madurai-625 003.

... Petitioner in all W.Ps.

-Vs-

The State Tax Officer,
West Veli Street Circle,
Madurai 625 020.

... Respondent in all W.Ps.

Prayer in W.P.(MD)No.4621 of 2021: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records of the case from the file of the respondent herein, quash the impugned order of reassessment passed by the respondent in TIN 33505024659/2012-13 for TNVAT assessment year 2012-13, dated 09.11.2017, direct the first respondent to provide an opportunity of personal hearing on individual dates for producing all the documents before the first respondent.

Prayer in W.P.(MD)No.4623 of 2021: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records of the case from the file of the respondent herein, quash the impugned order of reassessment passed by the respondent in TIN 33505024659/2013-14 for TNVAT assessment year 2013-14, dated 09.11.2017, direct the first respondent to provide an opportunity of personal hearing on individual dates for producing all the documents before the first respondent.

Prayer in W.P.(MD)No.4624 of 2021: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records of the case from the file of the respondent herein, quash the impugned order of reassessment passed by the respondent in TIN 33505024659/2014-15 for TNVAT assessment year 2014-15, dated 09.11.2017, direct the first respondent to provide an opportunity of personal hearing on



individual dates for producing all the documents before the first respondent.

For Petitioner	: Mr.B.Sivaraman
For Respondent	: Mr.G.Arjunan
(in all W.Ps)	Government Advocate

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COMMON ORDER

Heard the learned counsel on either side.

2.The petitioner suffered an order of assessment as early as on 09.11.2017 under Section 27 of TNVAT Act, 2006. Aggrieved by the same, the petitioner applied for rectification under Section 84 of the Act. It is said to have been rejected on 23.07.2018. The petitioner had been filing successive rectification petitions all of which suffered rejection. The final order was passed on 18.02.2021. Thereafter, the petitioner has chosen to challenge the original order of assessment passed under Section 27 of the Act.

3.The learned counsel appearing for the petitioner reiterated all the contentions set out in the affidavit filed in support of these writ petitions.

4.I am unable to consider any of them for the simple reason that the petitioner had already availed the remedy under Section 84 of the Act. Without questioning the same, it is not open to the petitioner to challenge the order of assessment dated 09.11.2017. We are now in March 2021. More than three years and four months have elapsed. The Writ Court cannot entertain the challenge so belatedly. The explanation given by the petitioner in the affidavit filed in support of these writ petitions does not appeal to me on the ground of laches and on the ground that the petitioner had already availed the remedy under Section 84 of the Act. These writ petitions are not maintainable. The petitioner is of-course at liberty to avail the remedy of revision. These Writ Petitions are dismissed. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar(T & P)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

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Note :In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the advocate/litigant concerned.

To
The State Tax Officer,
West Veli Street Circle,
Madurai 625 020.

+2 CC to M/s.R.JANARTHANAN, Advocate (SR-9000[F] dated 05/03/2021)
+1 CC to M/s.SPL GP (SR-9225 & 9470[F] dated 05/03/2021)

W.P.(MD)Nos.4621, 4623 & 4624 of 2021
and
W.M.P.(MD)Nos.3723, 3726 & 3727 of 2021
05.03.2021

SGS (CO)
TR(25.03.2021) 3P 5C