



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 18.02.2021

CORAM:

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

WEB COPY

W.P.(MD)No.13069 of 2019

and

M.P.(MD)No.9752 of 2019

M/s.OMS.Tamarind Merchants (P) Ltd.,
Rep. by its Director R.Kiruba Shankar,
D.No.185, East Masi Street,
Madurai.

... Petitioner

-Vs-

The Assistant Commissioner (CT),
Vengalakadai Street Assessment Circle,
Madurai.

... Respondent

Prayer: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, to call for the records of the impugned proceedings passed by the respondent in TIN No.33024860508/2009-10, dated 10.12.2018 and quash the same as the same is illegal, arbitrary and without jurisdiction as the same is barred by limitation as per the provisions of the Tamil Nadu Value Added Tax, 2006 .

For Petitioner : Mr.R.D.Ganesan
For Respondent : Mr.S.Dhayalan
Government Advocate

ORDER

Heard the learned counsel on either side.

2.The petitioner is a dealer registered with the respondent. The petitioner's assessment in respect of the year 2009-10 was concluded on 30.06.2012. To revise the same, the respondent issued notice under Section 27 of the TNVAT Act on 15.11.2018. The case on hand pertains to pre amendment period. Even following the amendment, the limitation set out in the Act is six years. The notice in the case has been issued beyond a period of six years. It is patently hit by limitation. Therefore, the final order passed is also necessarily vitiated. The order impugned in the writ



petition is quashed. The Writ Petition is allowed. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar

// True Copy //

WEB COPY

/ /2021

Sub Assistant Registrar(CS)

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 Assistant Commissioner (CT),
Vengalakadai Street Assessment Circle,
Madurai.

+1 CC to Mr.R.D.GANESAN, Advocate (SR-6066[F] dated 19/02/2021)

+1 CC to SPL GP (SR-6196[F] dated 19/02/2021)

W.P. (MD)No.13069 of 2019

18/02/2021

(ES)

KV(26.02.2021) 2P 4C