



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 22.02.2021

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)No.9587 of 2019 and

W.M.P.(MD)No.7533 of 2019

WEB COPY

Tvl.Sri.Anusam Rubber Industries (P) Limited,
Rep. by its Managing Director,
N.Paramasivan,
No.13-3-99, M.S.Road, Vadasery,
Nagercoil - 629 001.

... Petitioner

Vs.

The State Tax Officer,
Nagercoil (Rural),
Mead Street, Nagercoil,
Kanyakumari District.

... Respondent

Prayer: Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, to call for the records on the file of the respondent herein in CST:459371/2005-06, dated 29.03.2019 and quash the same as violation of the principles of natural justice, without jurisdiction and barred by limitation.

For Petitioner : Mr.M.Azeem

For Respondents : Ms.J.Padmavathi Devi,
Special Government Pleader.

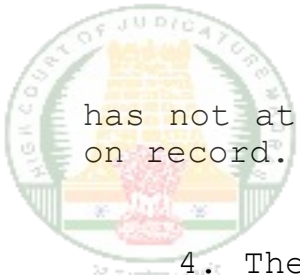
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O R D E R

Heard the learned counsel on either side.

2. The petitioner is a dealer registered with the respondent. The case on hand pertains to the assessment year 2005-06. CST assessment order was passed on 30.06.2008. It was sought to be reopened a full ten years later.

3. As per Section 16(1)(a) of TNGST Act r/w. Section 9(2) of CST Act, the period of limitation for assessment of escaped turnover is within a period of five years from the final assessment by the assessing authority. But in this case, the proceedings for assessment of escaped turnover were initiated after almost ten years. In Ground-B of the affidavit filed in support of the writ petition, the point regarding limitation has been specifically taken. Though the respondent has filed counter affidavit, this point



has not at all been controverted. I am satisfied with the materials on record.

4. The impugned order is hit by limitation. The order impugned in this writ petition stands quashed. This writ petition stands allowed. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (CS-III)

// True 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.

PMU

To:

The State Tax Officer,
Nagercoil (Rural),
Mead Street, Nagercoil,
Kanyakumari District.

+1 CC to M/s.M.AZEEM, Advocate (SR-6805[F] dated 24/02/2021)

+1 CC to M/s.SPL GP (SR-6922[F] dated 24/02/2021)

W.P.(MD)No.9587 of 2019
22.02.2021

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