WP.Nos.1415, 5054, 5056, 5059, 50
5066, 5068 & 5079 of 2022
& WMP.Nos.1673, 1674, 5881 to 5885, 5891, 5893, 5973, 5974, 5978, 5982, 5984, 5997 & 6010 of 2022

DR.ANITA SUMANTH, J.

Both learned counsel request that this writ petition be tagged along with WA.Nos.1488 to 1491 of 2022, which is pending in appeal before the Division Bench.

2. The issue that arises in these matters is as to whether proceedings should be complete within a period of six years, as set out under Section 27 of the Tamil Nadu Value Added Tax Act, 2006 or whether it would suffice that notices were issued within the six year period. The issue is identical to the issue pending before the Division Bench.

3. Thus, acceding to the request, these matters are directed to be tagged along with WA.Nos.1488 to 1491 of 2022, after obtaining orders from the Hon'ble the Chief Justice.

ska **13.10.2022**