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IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 11.11.2022

CORAM

THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P.Nos.4788 & 4791 of 2020
and WMP Nos.5658 & 5660 of 2020

M/s.Srinidhi Industries Ltd.,
Rep. by its Director Mr.Naresh Kumar Rateria,
No.95, Krishna Talkies Road,
Erode. ... Petitioner in both WPs

Vs

The Assistant Commissioner (ST)(FAC),
Nethaji Road Assessment Circle,
Erode. ... Respondent in both WPs

COMMON PRAYER: Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records of the respondent in his proceedings in TIN No.33962882743/2009-10 dated 03.02.2020 and TIN No.33962882743/2010-11 dated 04.02.2020 respectively and quash the same as it is illegal, arbitrary and barred by limitation as per the provisions of the TNVAT Act in terms of the Judicial decisions rendered by this Court in the case of M/s.M.U.A. Arumugaperumal and Sons Vs. Additional Commercial Tax Officer (FAC), Srivilliputhur reported in 16 VST 188 [2008] & Tvl.India Cycle Stores Vs. The Assistant Commissioner (CT), Bazzar Assessment Circle Salem in W.P.No.32201 of 2017 dated 23.01.2018.

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(In both WPs)
For Petitioner : Mr.V.Sundareswaran, Senior Panel Counsel for Mr.R.D.Ganesan
For Respondent : Mrs.K.Vasanthamala, Government Advocate

COMMON ORDER

The petitioner is a dealer under the provisions of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act') and challenges proceedings dated 03.02.2020 and 04.02.2020 for the periods 2009-10 and 2010-11 passed in terms of the provisions of the Act.

2.The original assessment is deemed to have been completed on 30.06.2012 in both cases, and the limitation under Section 27 of the Act would expire on or beyond 30.06.2017. The primary ground argued is the bar of limitation as learned counsel would point out that the first notice, issued proposing revision of assessment, is dated 21.01.2019, long past the elapse of limitation.

3.In light of the admitted position, that notices have been issued in these cases only on 21.09.2019, the assessments are liable to be set aside. The submission of learned Government Advocate is that the notices for revision were issued subsequent to the framing of the assessments under the Central Sales Tax Act, 1956, and that this was the reason for delay.

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4.Be that as it may, insofar as there is a statutory limitation, the respondents are bound to conform to the same scrupulously. The delay in framing of CST assessments cannot, in any event, extend the statutory limitation.

5.In light of the discussion as aforesaid, the impugned orders of the assessment are held to be barred by limitation and are set aside. These writ petitions are allowed. No costs. Connected miscellaneous petitions are closed.

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Index : Yes / No
Speaking Order
vs

To

The Assistant Commissioner (ST)(FAC),
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