



WEB COPY



W.P.No. 5525 of 2020

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02.11.2022

CORAM

THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P.No.5525 of 2020 &
WMP.No.6456 of 2020

Tvl,Sabri Mik Marketing,
Rep by its Proprietor:
G.Ramakrishnan,
No.132, Thouluvapillai Street,
Pethanaickenpalayam Taluk,
Salem District

...Petitioner

Vs.

The State Tax Officer,
Attur (Rural) Circle,
Attur Town & Taluk,
Salem District.

...Respondent

Prayer: Writ Petitions filed under Article 226 of the Constitution of India, to issue a Writ of certiorari calling for the records relating to order dated 14.08.2019 made in TIN:33783141735/2016/17 by the respondent and quash the same.

For Petitioner : Mr.R.Dinesh for
M/s.A.Rajakumar
For Respondents : Ms.Amritha Dinakaran,
Government Advocate



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ORDER

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Heard Mr.Dinesh, learned counsel for the petitioner and Ms.Amritha Dinakaran, learned Government Advocate for the respondent.

2. The petitioner has challenged merely Form O, notice of assessment and demand. Learned counsel for the petitioner contends that there has been no order of assessment that has accompanied the demand notice issued in terms of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act').

3. Counter dated 24.08.2020 and thereafter a typed set dated 07.10.2020 has been filed by the respondent. The typed set encloses the complete proceedings of the State Tax Officer, Attur (Rural) Circle, Salem District dated 14.08.2019 for the period 2016-17 as well as an acknowledgment of service of the same upon the petitioner on 05.09.2019.

4. With this, there is no merit in the submission of the petitioner that the complete order of assessment has not been served upon it. However, as a matter of grace, learned Government Advocate does not seriously object to the request of the petitioner to challenge proceedings dated 14.08.2019 by way of statutory appeal.

5. Thus, the petitioner is granted liberty to challenge proceedings dated 14.08.2019 by way of statutory appeal upon compliance of all pre-



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conditions including pre-deposit and such appeal, if filed within a period of four weeks from today, shall be taken on file without reference to limitation alone.

6. This writ petition is dismissed with liberty as aforesaid. Connected miscellaneous petition is closed. No costs.

02.11.2022

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Index : Yes/No

Speaking Order/Non speaking Order

To

The State Tax Officer,
Attur (Rural) Circle,
Attur Town & Taluk,
Salem District.



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DR.ANITA SUMANTH,J.

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