IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.04.2022

CORAM :

THE HONOURABLE MR.JUSTICE R.SURESH KUMAR

WRIT PETITION NO.10032 OF 2022
AND
W.M.P.NO.9729 OF 2022

M/s. JJ Enterprises
No.285, Subadhana Building
CTH Road, Avadi,
Chennai - 600 054.
Represented herein by its Proprietrix
Mrs.J.Jothi

... Petitioner

-Vs-

The Assistant Commissioner (ST)
Avadi Assessment Circle,
123, 1st Floor, Integrated Commercial Tax Building
No.32, Elephant Gate Bridge,
Chennai - 600 003.

... Respondent

Prayer : Writ Petition under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, to call for the records of the respondent in the impugned order in TIN No.33071301308 / 2011-12, dated 30.05.2018, quash the same and further direct the respondent to pass a fresh order after considering reply of the petitioner in the merits.

For Petitioner : Mr.R.Sridhar

For Respondent : Mr.C.Harsha Raj,
Additional Government Pleader

ORDER

The petitioner is a dealer under the erstwhile Tamil Nadu Value Added Tax, 2006 (in short " the TNVAT Act").

2. In this writ petition, he challenged the order of Assessment dated 30.05.2018 on the ground of merits that, the

order itself is erroneous according to Mr.R.Sridhar, learned counsel appearing for the petitioner.

3. Whatever be the reason to the challenge of the order, dated 30.05.2018, that could have been either challenged before the Appellate Authority or even before this Court, if there is any violation of principles of natural justice, however, no such ground has been raised in this writ petition. Moreover the impugned order is dated 30.05.2018, after four years only, now the petitioner has come up before this Court filing this writ petition, hence, for such a delayed approach before this Court, absolutely there has been no reason on the side of the petitioner, therefore this Court is of the considered view that, this writ petition is liable to be rejected on the ground of latches.

4. Therefore this writ petition is dismissed on the ground of latches, ofcourse with a liberty to the petitioner to file Appeal before the Appellate Authority, if he is advised to do do, where if he files an appeal by filing a condone delay petition, stating any plausible reason, that can be considered and a decision can be taken by the Appellate Authority on merits with regard to the delay.

5. With these observation, this writ petition is dismissed. No costs. Consequently, connected miscellaneous petition is also dismissed.

Sd/-
Assistant Registrar(CS-VI)

//True Copy//

Sub Assistant Registrar

tsvn

To

The Assistant Commissioner (ST)
Avadi Assessment Circle,
123, 1st Floor, Integrated Commercial Tax Building
No.32, Elephant Gate Bridge,
Chennai - 600 003.

+1cc to the Special Government Pleader(Taxes), S.R.No.29127

W.P.No.10032 of 2022

SKM(CO)
RLP(05/05/2022)