



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.06.2022

CORAM

THE HONOURABLE MR. JUSTICE MOHAMMED SHAFFIQ

W.P. No.13747 of 2022
and W.M.P. No.13046 of 2022

Sri Maharaja Oil Imports and Exports India (P) Ltd.,
Represented by its Director,
K.Paramasivam,
119, Bhavani Road,
Erode - 638 004.

... Petitioner

Versus

The Assistant Commissioner (ST) (FAC)
Periya Agraham Circle
Erode

... Respondent

Prayer: Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari calling for the records on the files of the respondent in TIN: 30053065458 dated 25.04.2022 and quash the same as being contrary to the principles of natural justice, without jurisdiction and authority of law.

For Petitioner : Mr.R.Senniappan

For Respondent : Mr.C.Harsha raj
Additional Government Pleader

O R D E R

The writ petition has been filed challenging the order of the respondent in TIN: 30053065458 dated 25.04.2022 for rejecting the application for rectification under Section 84 of the Tamil Nadu Value Added Tax Act, 2006 (hereinafter referred to as "TNVAT Act, 2006") of the orders dated 23.08.2021 and 24.08.2021 pertaining to the assessment years 2012-13 and 2013-14, served on the petitioner on 03.09.2021.

2. Mr.C.Harsha Raj, learned Additional Government Pleader takes notice for the respondent.

3. The rectification was rejected on the premise that the limitation period expired on 03.10.2021 i.e., one month from the date of service of order of assessment.



4. The above reason is clearly erroneous and contrary to Section 84 of the TNVAT Act, 2006 which prescribes a time limit of six years from the date of receipt of the order and not one month.

WEB COPY

5. In view of the same, the impugned order is set aside and direction is issued to the respondent to examine the application for rectification and pass orders in accordance with law within a period of six weeks from the date of receipt of a copy of this order.

6. Accordingly, the writ petition stands disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (CS-II)

//True Copy//

Sub Assistant Registrar

dhk/pam

To:

The Assistant Commissioner (ST) (FAC),
Periya Agraham Circle,
Erode.

+lcc to Mr.R.Senniappan, Advocate SR. No. 32104

+lcc to Special Government Pleader (Taxes) SR. No. 32251

W.P. No. 13747 of 2022
and W.M.P. No.13046 of 2022

JPL (CO)
PR (22/06/2022)