BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 14.10.2022

CORAM

THE HONOURABLE MR. JUSTICE MOHAMMED SHAFFIQ

W.P.(MD).No.14614 of 2017

M/s.L S Mills Limited,
Represented by its Deputy General Manager,
Marketing R.Narayanasamy. ... Petitioner

Vs.

The Assistant Commissioner (CT),
Theni II Assessment Circle,
Theni. ...Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for the records in TIN 33025180317/2014-15 (March 2015) dated 22.05.2017 and quash as illegal, arbitrary, in violation of principles of natural justice and against the Judgment dated 06.02.2017 in WP No. 7969/2014 and other Batch (Everest Industries Limited Vs State of Tamil Nadu) and further direct the respondent to pass a speaking order by not applying Section 2(1) of the Tamil Nadu Value Added Tax (Fifth Amendment) Act, 2013 to the petitioner herein as much as the petitioner is a manufacture of goods in the State of Tamilnadu.

For Petitioner	:	Mr.S.Karunakar
For Respondent	:	Mr.M.Prakash, Additional Government Pleader.

ORDER

The Writ Petition is filed challenging the order of the respondent in TIN 33025180317/2014-15 (March-2015) dated 22.05.2017 in respect of the provisional assessment made and further direct the respondent to pass a speaking order by not applying Section 2(1) of the Tamil Nadu Value Added Tax (Fifth Amendment) Act, 2013 as much as the petitioner is a manufacture of goods in the State of Tamilnadu.

2. The impugned order is by way of provisional assessment. The impugned order of provisional assessment is made almost after two years from the expiry of the assessment year in question. In this regard, it may be relevant to note that it has been held by this Court repeatedly that it is not open to make provisional assessment after the end of the assessment year.[1]

3. In view of the same, the impugned order is set aside. It is open to the the Assessing Officer to pass regular assessment in respect of the assessment year 2014-2015 (March-2015) in accordance with law and after granting the petitioner an opportunity of being heard.

1. 2016 SCC Online Mad 17874, (1978) 28 STC 551

4. Accordingly, this Writ Petition is disposed of. There shall be no order as to costs.

14.10.2022

Index : Yes / No
Internet : Yes/ No
Lm

To

The Assistant Commissioner (CT),
Theni II Assessment Circle,
Theni.

MOHAMMED SHAFFIQ, J.

Lm

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