IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.11.2023

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.15076 of 2021
and
W.M.P. 15971 of 2021

Tvl.Sabanayagam & Co.
Rep. by its partner
No.11, Vallalar Nagar,
Chidambaram - 608 001. ..Petitioner

Vs.

The State Tax Officer,
Chidambaram - II. ..Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records of the Respondent in notice dated 10.02.2021 in R.C.A3/590/2018 and quash the same.

For Petitioner : Mr.Adithya Reddy

For Respondent : Ms.Amritha Dinakaran
Government Advocate

ORDER

The writ petition is filed on the limited ground that the notice as well as the impugned order of assessment for the assessment year 2014-15 were not served in the manner contemplated under the Tamil Nadu Value Added Tax Act,

2006. However, the learned counsel for the Respondent would submit that the notice as well as the order of assessment have been duly served and had also produced the acknowledgment in support thereof. The learned counsel for the petitioner perused the notice / order and the acknowledgment card as proof of service and was unable to refute the same.

2. In view of the same, the writ petition stands dismissed. However, the petitioner is at liberty to file an appeal within a period of 4 weeks from the date of receipt of a copy of this order. If any such appeal is filed, the same shall be entertained by the Respondent without reference to limitation subject to complying with other conditions including pre-deposit, which was not seriously objected to by the respondent. No costs. Consequently, connected miscellaneous petition is closed.

24.11.2023

Speaking (or) Non Speaking Order
Index:Yes/No
Neutral Citation: Yes/No
mka/ spp

To:

The State Tax Officer,
Chidambaram - II.

MOHAMMED SHAFFIQ, J.

mka

W.P. No.15076 of 2021
and
W.M.P. 15971 of 2021

24.11.2023