



WEB COPY



W.P.No.16827 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.08.2023

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.16827 of 2022
and W.M.P.No.16120 of 2022

M/s.Dhacshin Audio Visuals
Represented by its Proprietor R.Kamatchi
No.39, Kumaran Nagar, 2nd Extension,
Marudham Street, Padi,
Chennai - 600 050.

... Petitioner

Vs.

Sales Tax Officer (ST),
Padi Assessment Circle,
Integrated Commercial Taxes Building,
No.571, Anna Salai, Nandanam,
Chennai - 600 035.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for records on the file of the respondent in the impugned order of respondent in TIN 33 731325486/2010-11 dated 26.10.2021 and quash the same.

For Petitioner : Mr.V.Veeraraghavan

For Respondent : Mrs.K.Vasanthamala
Government Advocate



W.P.No.16827 of 2022

ORDER

The petitioner has challenged the impugned assessment order dated 26.10.2021 by the respondent to the assessment year 2010 -2011.

2. The impugned order has been passed purportedly under Section 27 of the Tamil Nadu Value Added Tax, 2006 (hereinafter called as "the Act"). As per Section 22 of the Act, the assessment was deemed to have been completed on 30.06.2012. It appears that the Office of the Assistant Commissioner (ST), Ambattur had issued a notice dated 27.03.2014 intra-Department. However, the same was not communicated to the petitioner. A notice of offer issued under Section 27 of the Act ought to have been issued under the limitation described under Section 27 of the Act.

3. Considering the above, I am of the view that the impugned order, confirming the demand for the assessment year 2010 – 2011 is liable to be quashed. Accordingly, this Writ Petition is allowed. No costs. Consequently, connected miscellaneous petition is closed.

17.08.2023

Internet : Yes/No by the
Speaking Order/Non-Speaking Order
Neutral Citation : Yes/No
gba



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C.SARAVANAN, J.

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