IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.05.2023

CORAM

THE HON'BLE **MR.JUSTICE C.SARAVANAN**

W.P.Nos.13688, 13694 & 13698 of 2023
and
W.M.P.Nos.13360, 13366 & 13369 of 2023

Tvl. Premier (India) Bearing Limited ... Petitioner in all W.Ps.

Vs.

1. The Commissioner Commercial Tax (ST),
   Elizhagam,
   Chennai.

2. The Assistant Commissioner (ST),
   Harbour Assessment Circle,
   Station No.32, Elephant Gate Bridge Road,
   Integrated Commercial Taxes Building,
   Room No.325, 3rd Floor, Veppery,
   Chennai – 600 003. ...Respondents in all W.Ps.

Prayer in W.P.No.13688 of 2023: Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Certiorari to call for the record relating to the order of the second respondent in TIN/33070080466/2008-2009 dated 07.09.2022 and quash the same.

Prayer in W.P.No.13694 of 2023: Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Certiorari to call for the record relating to the order of the second respondent in TIN/33070080466/2009-2010 dated 07.09.2022 and quash the same.

Prayer in W.P.No.13698 of 2023: Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Certiorari to call for the record relating to the order of the second respondent in TIN/33070080466/2007-2008 dated 07.09.2022 and quash the same.

For Petitioner : Mr.B.Ramesh Kumar
(in all W.Ps.)
For Respondents : Mr.C.Harsharaj
Additional Government Pleader
(in all W.Ps.)

ORDER

The petitioner has filed these Writ Petitions against the Impugned Assessment Order passed by the second respondent for the respective Assessment Years dated 07.09.2022 belatedly.

2. The petitioner had the option of filing a statutory appeal under the Provisions of the Tamil Nadu Value Added Tax Act, 2006. However, having failed to do the same, the petitioner has now challenged the Impugned Assessment Order of the second respondent for the respective Assessment Years dated 07.09.2022 by way of Writ Petition.

3. The Jurisdiction of this Court cannot be allowed to be abused by filing a Writ Petition long after the expiry of the Writ Petition.

4. Be that as it may, the petitioner may have a claim on merits. Considering the same, liberty is given to the petitioner to challenge the Impugned Assessment Order dated 07.09.2022 for the respective Assessment years before the Appellate Commissioner in accordance with the Provisions of the Tamil Nadu Value Added Tax Act, 2006, within a period of thirty days from the date of receipt of a copy of this order. If such appeal is filed, the Appellate Authority shall consider and pass appropriate orders on merits subject to the petitioner complying with the requirements of pre-deposit as is contemplated.

5. Accordingly these Writ Petitions stand dismissed. No cost. Consequently, connected miscellaneous petitions are closed.

05.05.2023

Speaking/Non-speaking Order
Neutral Citation :Yes/No
rgm

C.SARAVANAN, J.

rgm

To

1. The Commissioner Commercial Tax (ST),
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   Chennai.

2. The Assistant Commissioner (ST),
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and
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