IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.03.2023

CORAM :

The HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.No.19976 of 2020
and W.M.P.No.24656 of 2020

Tvl.Shamrock
S.F.No.335/341, New Colony,
15, Velampalayam,
Annupparpalayam,
Tiruppur – 641 652.
Rep. By its Manager V.Senthil .. Petitioner

vs

1.The Assistant Commissioner (ST)
Anupparpalayam Circle,
Tiruppur.

2.The Assistant Commissioner (ST),
Tiruppur (Rural),
Tiruppur.

3.The Commercial Tax Officer(FAC),
Special Circle (II),
Tirupur. .. Respondents

Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari calling for the records of the 1st respondent in TIN : 33192385023/2008-09 dated 06.11.2020, quash the same.

For Petitioner	:	Mr.M.Hariharan for Mr.S.Raveekumar
For Respondents	:	Mr.C.Harsha Raj Additional Government Pleader

ORDER

The challenge in this writ petition is to a show-cause notice dated 06.11.2020.

2. The main argument of the petitioner has been captured at the time of admission and in order dated 23.12.2020, this Court has held as follows:-

> *"Ms.G.Dhana Madhri, learned Government Advocate accepts notice for the respondent and seeks sometime to obtain instructions and file a counter.*
> *2. The impugned notice dated 06.11.2020 relates to the period 2008-09 for which, the date of deemed assessment would be 30.06.2012. Any proceeding under Section 27 of the Tamil Nadu Value Added Tax Act, 2006 ought to have been initiated within six years from date of deemed assessment i.e., 30.06.2018, whereas the impugned notice is dated 06.11.2020, prima facie being barred by limitation.*
> *3. Interim stay until further orders.*
> *4. List on 27.01.2021. Counter by then with an advance copy served upon the petitioner either electronically or physically."*

3. In addition, notice dated 23.07.2012 was the subject matter of challenge in a writ petition that was disposed on 26.11.2014 by this Court. The sequence of events is thus this. (i) Period of assessment is 2008 – 2009. (ii) Date of deemed assessment is 30.06.2012. (iii) Notice issued for assessment on

23.07.2012. (iv) Order of this Court disposing writ petition is 26.11.2014. and (v) Impugned notice dated 06.11.2020.

4. The provisions of Section 27 would bar any proceeding for revision of assessment beyond six years from date of deemed assessment. Hence, and in light of the events above, the impugned notice is barred by limitation. There is really no effective defence to this position.

5. Writ petition is allowed. No costs. Connected miscellaneous petition is closed.

17.03.2023

Index:Yes/No
Neutral Citation:Yes
ssm

To

1.The Assistant Commissioner (ST)
Anupparpalayam Circle,
Tiruppur.

2.The Assistant Commissioner (ST),
Tiruppur (Rural),
Tiruppur.

3.The Commercial Tax Officer(FAC),
Special Circle (II),
Tirupur.

DR. ANITA SUMANTH,J.

ssm

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