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W.A.No.2791 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.09.2024

CORAM

**THE HONOURABLE MR.JUSTICE R.SURESH KUMAR
and
THE HONOURABLE MR.JUSTICE C.SARAVANAN**

**W.A.No.2791 of 2024
and
C.M.P.No.20491 of 2024**

The State Tax Officer,
Namakkal (Town).

... Appellant

-Vs-

TCS Trade Links,
Represented by Proprietor T.Sibichakravarthi,
No.38/1, A.S.Pettai Main Road,
Namakkal.

... Respondent

PRAYER : Appeal filed under Clause 15 of Letters Patent, to set aside the order in W.P.No.33425 of 2019 dated 09.03.2021.

For Appellant : Mr.C.Harsha Raj
Additional Government Pleader



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J U D G M E N T

(Judgment of the Court was delivered by **R.SURESH KUMAR, J.**)

This intra Court appeal has been directed against the order passed by the writ Court in W.P.No.33425 of 2019 dated 09.03.2021.

2. The appellant / Revenue issued a notice for revision on 01.04.2019 whereas insofar as the deemed assessment is concerned, the same was completed on 31.10.2012. Therefore, Section 27 of the TNVAT Act made applicable Section 9(2) of Central Sales Tax Act, 1956.

3. In the case on hand, such notice ought to have been issued on or before 31.10.2018, i.e., within six years period from the date of deemed assessment. However, admittedly, the notice was issued only on 01.04.2019, therefore, it is clearly beyond the six years period, i.e.. 31.10.2012, this has been noticed by the learned Judge of the writ Court and ultimately, the writ petition was allowed, as against which, since this appeal has been filed, we do not find any reason to interfere with the conclusion arrived at by the learned Judge.



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4. Resultantly, this Writ Appeal fails, hence, it is dismissed. However, there shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

(R.S.K., J.)

(C.S.N., J.)

20.09.2024

NCC : Yes / No

Index : Yes / No

Speaking Order : Yes / No

vji

To

The Proprietor,
TCS Trade Links,
No.38/1, A.S.Pettai Main Road,
Namakkal.



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