IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.11.2024

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.17636 of 2022
and
W.M.P.No.16905 of 2022

Tvl.Periyandavar Timbers & Hardwares,
Represented by its Sole Proprietor,
Mr.G.Mathiyalagan
26A, Old Railway Line Road,
Dharmapuri – 636 702. ... Petitioner

Vs.

The State Tax Officer,
Dharmapuri Circle,
Dharmapuri – 636 705. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records leading to the issuance of rejection order in TIN:33133284440 dated 27.05.2022 by the respondent herein and quash the same, and direct the respondent herein to consider the rectification applications filed under Section 84 of the TNVAT Act for the year 2012-13 and dispose of the same in accordance with law.

For Petitioner : Mr.Theertha Narayanan
for Mr.Adithya Reddy

For Respondent : Mr.C.Harsharaj
Additional Government Pleader

ORDER

The petitioner is before this Court against the impugned order dated 27.5.2022 disposing of the petitioner's application filed under Section 84 of the TNVAT Act, 2006 seeking to rectify the Assessment Order dated 08.10.2014 passed for the Assessment Year 2012-2013.

2. By the impugned order, the respondent has rejected the petition filed by the petitioner under Section 84 of the TNVAT Act, 2006 on the ground that the application filed for the rectification was beyond the period of limitation under Section 84 of the TNVAT Act, 2006. Operative portion of the impugned order reads as under:-

> "*The petitioner were carefully considered you have not filed their reply/objection within the notice time.*
>
> *Hence, assessing officer passed the assessment order.*
>
> *The Revised assessment order related to assessment year 2012-2013 under TNVAT Act.*
>
> *The assessing officer have no power to pass revised assessment order as on date as the time bared.*
>
> *You are requested to file an appeal or filed writ petition*

before this Court and get orders to pass a Revised Assessment order for 2012-13, under TNVAT Act, 2006 copy of assessment order is enclosed."

3. I have considered the arguments advanced by the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent and also perused the impugned order passed by the respondent on 27.05.2022.

4. The reference in the impugned order makes a reference to a petition of the petitioner dated 01.06.2015. Although the petitioner has not filed a copy of the same, the same has been mentioned in the impugned order. The aforesaid petition was followed by three other petitions dated 15.06.2017, 20.07.2018 and 27.05.2022. Therefore, it cannot be said that the petition filed by the petitioner for the rectification of the Assessment order dated 08.10.2014 was time barred. Hence, the impugned order is set aside and the case is remitted back to the respondent to pass a fresh order on merits and in accordance with law preferably within a period of three months from the date of receipt of a copy of this order. Needless to state, the petitioner shall be heard before final orders are passed.

5. This Writ Petition stands allowed. No costs. Consequently, connected Writ Miscellaneous Petition is closed.

19.11.2024

Index : Yes/No
Internet : Yes/No
Speaking Order/Non-Speaking Order
Neutral Citation : Yes/No
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To

The State Tax Officer,
Dharmapuri Circle,
Dharmapuri – 636 705.

<u>C.SARAVANAN, J.</u>

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<u>and</u>
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