IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **23.01.2024**

CORAM

THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

Writ Petition Nos.16899, 16904 & 16913 of 2020
and W.M.P.Nos.20968, 20971, 20989 of 2020

In all WPs.

Tvl. National Switchgears,
Represented by its Proprietor,
38, SIDCO Industrial Estate,
Ambattur, Chennai-98. ... Petitioner

-vs-

Commercial Tax Officer,
Pattaravakkam Assessment Circle,
No.127, Yadavlal Street,
Padi, Chennai-50. ... Respondent

Common Prayer: Writ Petitions filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari calling for the respondent's assessment orders dated 27.03.2019 in CST/52542/2008-2009, CST/52542/2009-2010 & CST/52542/2011-2012 and quashing the same.

In all WPs.

For Petitioner : Mr.M.Velmurugan,
Ms.Girija Velmurugan

For Respondent : Mrs.E.Ranganayaki, AGP(T)

COMMON ORDER

In these three writ petitions, the petitioner assails the assessment orders in respect of assessment years 2008-2009, 2009-2010 and 2011-2012, respectively.

2. The challenge is on the basis that the impugned proceedings are barred by limitation as per Section 27(2) of the Tamil Nadu Value Added Tax Act, 2006 (the TNVAT Act) read with Section 22(2) thereof and Section 9(2) of the CST Act, 1956 (the CST Act). As regards these three writ petitions, the respondent submitted that the first notice for assessment year 2008-2009 was issued on 12.12.2018; the first notice for assessment year 2009-2010 was issued on 23.11.2018; and the first notice for assessment year 2011-2012 was issued on 23.11.2018. As per the proviso to Section 22(2) of the TNVAT Act, in respect of assessment years 2006-2007, 2007-2008, 2008-2009, 2009-2010 and 2010-2011, if assessment orders were not passed, assessment shall be deemed to have taken place on

30.06.2012. If the period of limitation of six years is computed from 30.06.2012, the proceedings culminating in the impugned assessment orders are undoubtedly barred by limitation.

3. For reasons set out above, the orders impugned in these writ petitions are quashed and the Writ Petitions are allowed without any order as to costs. Consequently, connected miscellaneous petitions are closed.

23.01.2024
(1/2)

Index : Yes / No
Internet : Yes / No
Neutral Citation: Yes / No

kj

To

Commercial Tax Officer,
Pattaravakkam Assessment Circle,
No.127, Yadavlal Street,
Padi, Chennai-50.

SENTHILKUMAR RAMAMOORTHY,J

kj

Writ Petition Nos.16899, 16904 & 16913 of 2020
and W.M.P.Nos.20968, 20971, 20989 of 2020

23.01.2024
(1/2)