



WEB COPY



W.P.No.23664 of 2021

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.11.2024

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.23664 of 2021

and

W.M.P.No.24914 of 2021

M/s.Anitha Textiles,
Represented by A.Chandrasekaran,
Proprietor,
Bridge Way Colony extension,
3rd street, D.No.10/14, Lakshmi Nagar,
Tirupur – 641 602.

... Petitioner

Vs.

The Assistant Commissioner (ST),
Kongunagar Circle,
Tirupur.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the respondent in TIN:33192442156/2010-11 dated 24.08.2021 and quash the same as barred by limitation, without jurisdiction, and hence invalid and illegal.



WEB COPY



W.P.No.23664 of 2021

For Petitioner : Mr.V.Srikanth

For Respondent : Mr.C.Harsharaj
Additional Government Pleader

ORDER

Heard the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent.

2. In this Writ petition, the petitioner has challenged the impugned re-assessment order dated 24.08.2021 for the Assessment Year 2010-2011. By the impugned order, the proposals contained in the Show Cause Notice dated 23.03.2021 has been confirmed.

3. The challenge to the impugned order is primarily on the ground of limitation under Section 27 of the TNVAT Act, 2006 has expired.

4. A reading of the impugned order dated 24.08.2021 and the Show Cause Notice dated 23.03.2021 indicates that the said Show Cause Notice dated 23.03.2021 was issued beyond the period of limitation prescribed under Section 27 of the TNVAT Act, 2006. Therefore, the impugned proceedings are liable to be held as without jurisdiction. Therefore, this Writ Petition



W.P.No.23664 of 2021

deserves to be allowed.

WEB COPY

5. This Writ Petition accordingly stands allowed. No costs.

Consequently, connected writ miscellaneous petition is closed.

29.11.2024

Index : Yes/No

Internet : Yes/No

Speaking Order/Non-Speaking Order

Neutral Citation : Yes/No

jas

To

The Assistant Commissioner (ST),
Kongunagar Circle,
Tirupur.

C.SARAVANAN, J.



WEB COPY



W.P.No.23664 of 2021

jas

W.P.No.23664 of 2021
and
W.M.P.No.24914 of 2021

29.11.2024