BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **12.06.2024**

CORAM:

THE HONOURABLE MR.JUSTICE **C.SARAVANAN**

W.P.(MD) No.7231 of 2023
and
W.M.P.(MD) No.6825 of 2023

M/S.Durai Timber Depot,
represented by its Proprietor,
D.Ramesh ... Petitioner

/vs./

The Commercial Tax Officer,
Aranthangi Assessment Circle,
Aranthangi,
Pudukottai District. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, to call for the records of the Respondent in TIN No.33074141759/2010-2011 dated 04.05.2022 and quash the same as illegal, arbitrary, and against the principle of natural justice.

For Petitioner : Mr.S.Alagusundar

For Respondent : Mr.R.Suresh Kumar
Government Advocate

ORDER

The petitioner has filed this writ petition for a Writ of Certiorari to quash the order passed by the respondent bearing Ref.TIN No.33074141759/2010-2011 dated 04.05.2022.

2.Although no counter has been filed, it is noticed that this is the second round of litigation before this Court.

3.Earlier, the petitioner had approached this Court in W.P.(MD) No.15957 of 2017 for quashing the assessment order dated 30.06.2017 passed in TIN.No. 33074141759/2010-2011.

4.By an order dated 05.04.2019, the writ petition was allowed by quashing the impugned order and by remitting the case back to the respondent therein to pass a fresh order after giving adequate opportunity to the petitioner to raise all the objections available to him under law.

5.Pursuant to the aforesaid order, the impugned order has been passed on 04.05.2022. Aggrieved by the same, the petitioner has filed this writ petition on 28.03.2023.

6.The dispute pertains to the assessment year 2010-11 under the provisions of the TNVAT Act, 2006. The writ petition itself is beyond the period of limitation and as such the writ petition is liable to be dismissed.

7.However, considering the fact that the petitioner may have a case on merits, this Writ Petition is dismissed by giving liberty to the petitioner to challenge the impugned order dated 04.05.2022 in an appeal within a period of 30 days from the date of receipt of a copy of this order in accordance with the provisions of TNVAT Act, 2006. It is made clear that if the petitioner fails to file such an appeal within the aforesaid period, the respondent is at liberty to proceed against the petitioner in the manner known to law.

No costs. Consequently, connected Miscellaneous Petition is closed.

Index : Yes / No
Internet : Yes / No
mm

12.06.2024

To

The Commercial Tax Officer,
Aranthangi Assessment Circle,
Aranthangi,
Pudukottai District.

C.SARAVANAN, J.

mm

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