BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **12.06.2024**

CORAM:

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

W.P.(MD) No.8601 of 2023
and
W.M.P.(MD) Nos.7910 and 7911 of 2023

S.Sivasundaram ... Petitioner

/vs./

The Commercial Tax Officer,
Paramakudi Assessment Circle,
Paramakudi,
Ramanathapuram District. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, calling for the records pertaining to the impugned Proceedings of the respondent in TIN. 33305422178/2010-11 dated 06.04.2022 and quash the same.

For Petitioner : Mr.Raja.Karthikeyan

For Respondent : Mr.J.K.Jayaseelan
Government Advocate

ORDER

This is the third assessment order passed in the series of assessment order that came to be passed for the assessment year 2010-11 under the provisions of TNVAT Act, 2006.

2.Earlier, a self assessment order was passed on 13.07.2011. Pursuant to a revision, a fresh order of assessment was made on 15.04.2016, which was sought to be revised by issuance of notice dated 09.03.2020 followed by another notice dated 07.07.2020. Thereafter, the petitioner was issued with a personal hearing notice dated 15.03.2022, which has now culminated in the impugned order dated 06.04.2022.

3.The learned counsel for the petitioner would submit that the limitation for passing the assessment order has expired long before and therefore, the avenue under Section 27 of the TNVAT Act, 2006 is not available to the petitioner.

4.It is noticed that in terms of Section 27 of the TNVAT Act, 2006, fresh period of limitation is available with the Revenue/Commercial Tax Department from the date of the last assessment order. Thus, the impugned order dated 06.04.2022 cannot be said to be beyond the period of limitation. Therefore, the writ petition is liable to be dismissed.

5.That apart, it is noticed that the petitioner has filed this writ petition long after the expiry of the period of limitation prescribed for filing an appeal under Section 51 of the TNVAT Act, 2006. In my view, there cannot be interference with the impugned order. However, liberty can also be given to the petitioner to file a statutory appeal within a period of 30 days from the date of receipt of a copy of this order.

6.Subject to the above, this Writ Petition stands disposed of by giving liberty to the petitioner to file a statutory appeal within a period of 30 days from the date of receipt of a copy of this order.

7.Registry is directed to return the certified copy of the order, in case the petitioner deserves the same for filing the statutory appeal.

No costs. Consequently, connected Miscellaneous Petitions are closed.

Index : Yes / No
Internet : Yes / No
mm

12.06.2024

To

The Commercial Tax Officer,
Paramakudi Assessment Circle,
Paramakudi,
Ramanathapuram District.

C.SARAVANAN, J.

mm

W.P.(MD) No.8601 of 2023

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