WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.04.2025

CORAM :

THE HON'BLE MR.K.R.SHRIRAM, CHIEF JUSTICE
AND
THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

W.A.No.917 of 2025
and C.M.P.No.7789 of 2025

V.Vimalathithan,
Prop. Tvl. Amman Pipes,
No.106, Gandhiji Road,
Mayiladuthurai. .. Appellant

vs

1.The Appellate Deputy Commissioner (ST),
Cuddalore,
Commercial Taxes Building,
Cuddalore.

2.The Commercial Tax Officer,
Mayiladuthurai Assessment Circle,
Mayiladuthurai. .. Respondent

Prayer: Appeal filed under Clause 15 of the Letters Patent against the order dated 8.4.2024 passed by the learned Single Judge in W.P.No.19753 of 2022, dated 13.12.2024.

https://www.mhc.tn.gov.in/judis

WEB COPY

For Appellant : M.S.Ramanathan

For Respondent : Mr.C.Harsha Raj
Spl. Government Pleader

JUDGMENT

(Delivered by the Hon'ble Chief Justice)

Appellant is aggrieved by an order dated 13th December, 2024 passed by a learned Single Judge, by which order the matter was remanded to the Commercial Tax Officer, Mayiladuthurai Assessment Circle, to pass a fresh order in the light of the order of this Court in ***JKM Graphics Solutions Private Limited v. The Commercial Tax Officer, Vepery Assessment Circle, Chennai-6***[1].

2. Counsel for appellant states that the learned Single Judge or the Appellate Deputy Commissioner have not discussed the issue of limitation that was raised by the assessee.

3. In our view, the assessee should be permitted, which we hereby do,

1 (2017) 99 VST 343

https://www.mhc.tn.gov.in/judis

WEB COPY

to raise all issues, including limitation before the Commercial Tax Officer. Appellant may file reply/submissions to the Commercial Tax Officer within three weeks from today raising all grounds, including limitation. The Commercial Tax Officer shall consider all submissions of appellant and pass a reasoned order dealing with all submissions. Personal hearing shall also be given before passing any order, notice whereof shall be given at least five working days in advance.

4. Appeal is disposed of. There shall be no order as to costs. Consequently, interim application stands closed.

We clarify that we have not made any observation on the merits of the matter.

(K.R.SHRIRAM, C.J.) (MOHAMMED SHAFFIQ, J.)
01.04.2025

Index : Yes/No
NC : Yes/No
bbr

https://www.mhc.tn.gov.in/judis

WEB COPY

To

1.The Appellate Deputy Commissioner (ST),
Cuddalore,
Commercial Taxes Building,
Cuddalore.

2.The Commercial Tax Officer,
Mayiladuthurai Assessment Circle,
Mayiladuthurai.

https://www.mhc.tn.gov.in/judis

WEB COPY

THE HON'BLE CHIEF JUSTICE
AND
MOHAMMED SHAFFIQ.J.

bbr

W.A.No.917 of 2025

01.04.2025

https://www.mhc.tn.gov.in/judis