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W.P.No.16106 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.01.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.16106 of 2022

and

W.M.P.No.15473 of 2022

Tvl.Anitha Traders,

Represented by its Proprietor M.Murali

... Petitioner

Vs.

The Assistant Commissioner (ST),

Dharmapuri Assessment Circle,

Dharmapuri.

... 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 No.33703282429/2016-2017 dated 06.06.2022 and connected proceedings dated 22.10.2020 and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

For Petitioner : Mr.B.Raveendran

For Respondent : Mr.C.Harsharaj
Additional Government Pleader



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ORDER

The petitioner has challenged the Impugned Order dated 06.06.2022 whereby the application dated 01.06.2022 filed by the petitioner under Section 84 of the Tamil Nadu Value Added Tax (TNVAT) Act, 2006 has been rejected on the ground of limitation.

2. The petitioner had earlier suffered an Assessment Order dated 22.10.2020 for the Assessment Year 2016-2017.

3. The petitioner however could not file statutory appeal in time. Instead, the petitioner opted to rectify the aforesaid Assessment Order dated 22.10.2020 by filing an application on 01.06.2022 which has been rejected.

4. The petitioner appears to have a case for rectification of the Assessment Order dated 22.10.2020. The Assessment Order itself was passed during the period when the Country was under continuous and intermittent lockdown due to Covid-19 pandemic in March 2020.



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5. Considering the same, the Impugned Order dated 06.06.2022 is set aside and the matter is remitted back to the respondent to pass a fresh order on merits and in accordance with law, within a period of 12 weeks from the date of receipt of a copy of this order.

6. This Writ Petition is disposed of with the above observations. No costs. Connected Writ Miscellaneous Petition is closed.

23.01.2025

Neutral Citation : Yes/No

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To

The Assistant Commissioner (ST),
Dharmapuri Assessment Circle,
Dharmapuri.



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C.SARAVANAN, J.

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