IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.04.2025

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. Nos.30499 and 30501 of 2022
and
W.M.P. Nos.29931 and 29935 of 2022

M/s.Ultra Tech Cement Limited,
(Represented by its Manager (F&C),
Mr.Sushil Singhania),
Chitteri Village,
Arakkonam-631 003. ... Petitioner in both W.Ps.

Vs.

1.The State Tax Officer,
Arakkonam.

2.The Appellate Deputy Commissioner(CT),
Commercial Taxes Building,
Vellore. ... Respondents in both W.Ps.

PRAYER in W.P.No.30499 of 2022: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records on the files of the 2nd Respondent herein, in her proceedings in AP No.34/2021 (CST) dated 25.08.2022, arising out of the assessment year CST/2004-05, quash the same.

PRAYER in W.P.No.30501 of 2022: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records on the files of the 2nd Respondent herein, in her proceedings in AP.No.35

of 2021 (CST) dated 25.08.2022, arising out of the assessment year CST/2005-06, quash the same, insofar as it relates to the directions for remand, contained in page 8 of the impugned order in Appeal No.35/2021 (CST) dated 25.08.2022.

For Petitioner in both WPs	: Mr.K.A.Parthasarathy
For Respondents In both WPs	: Mr.V.Prashanth Kiran Government Advocate

COMMON ORDER

These writ petitions are filed challenging the impugned proceedings by the Appellate Commissioner vide order dated 25.08.2022 on the premise that after finding that the impugned orders of assessment for the periods 2004-05 and 2005-06 under the Central Sales Tax Act were barred by limitation, thereafter proceeded to remand the matter back for fresh disposal. The relevant portions of the appellate authority's finding that the order is barred by limitation:

> *"On scrutiny of the records available in the assessment file, I find that the revision notice was issued only 03.02.2020, which is barred by limitation."*

2. It was submitted by the learned counsel for petitioner that having found that the proceedings are barred by limitation, it was inappropriate rather impermissible for the appellate authority to remand the matter back for redoing the assessment.

3. The learned counsel for Respondent while agreeing to the above submission would only submit that they may be granted liberty in case they are aggrieved, to challenge the impugned order of appellate authority.

4. It is open to the Respondent to avail the remedy in the manner known to law. The impugned orders are set aside insofar as it remands the matter back after finding that the orders of assessment are barred by limitation.

5. The writ petitions stand disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

17.04.2025

Speaking (or) Non Speaking Order
Index : Yes/ No
Neutral Citation: Yes/No
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To:
1.The State Tax Officer,
Arakkonam.

2.The Appellate Deputy Commissioner(CT),

Commercial Taxes Building,
Vellore.

MOHAMMED SHAFFIQ, J.

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W.P. Nos.30499 and 30501 of 2022

17.04.2025