BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 04.03.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.5675 of 2025
and
W.M.P.(MD)No.4135 of 2025

Tvl.Naveen Traders,
Rep. by its Proprietor N.Muthukumar,
No. 27A, Kodangi Thoppu Street,
Thirupparankundram,
Madurai-625 005. ... Petitioner

-vs-

The Assistant Commissioner (ST) (FAC),
Thirupparankundram Assessment Circle,
Madurai. ... Respondent

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records pertaining to the impugned proceedings passed by the respondent in TIN No.33026234610/2014-2015, dated 22.03.2024 and quash the same as illegal, arbitrary, without jurisdiction and barred by limitation as per the provisions of the Tamil Nadu Value Added Tax Act, 2006.

For Petitioner : Mr.A.Satheesh Murugan

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

ORDER

This writ petition is filed challenging the assessment order passed by the respondent for the year 2014-2015, dated 22.03.2024.

2. The learned counsel for the petitioner submits that the respondent lacks the jurisdiction to revise the assessment that has already been passed, as the revision is beyond the period prescribed under Section 27 of the Tamil Nadu Value Added Tax Act, 2006 (hereinafter referred to as the 'TNVAT Act'). According to the statutory provision, the respondent should have revised the assessment, if any, on or before 30.10.2021, as the original assessment order is deemed to have been passed on 31.10.2015. However, in this case, the impugned order was passed on 22.03.2024, which is six years after the date of the original assessment order. Therefore, the revision of the assessment after lapse of time, is liable to be quashed.

3. Mr.J.K.Jayaselan, learned Government Advocate appearing for the respondent submits that the petitioner is having an appeal remedy before the appellate Deputy Commissioner (ST), Madurai, under Section 51 of the Tamil

Nadu Value Added Tax Act, 2006. However, without invoking the appeal remedy, the petitioner has straightaway approached this Court.

4. Recording the submission made by the learned Government Advocate that the petitioner is having an appeal remedy before the appellate Deputy Commissioner (ST), Madurai, under Section 51 of the Tamil Nadu Value Added Tax Act, 2006, this writ petition is disposed of, with liberty to the petitioner to approach the appellate authority and raise all the grounds raised in this writ petition in the appeal. In the event, if any appeal is filed within a period of two weeks from the date of receipt of a copy of this order, the same shall be entertained by the appellate authority without insisting on the limitation and disposed of in accordance with law, within a period of six months thereafter. There shall be no order as to costs. Consequently, connected Miscellaneous Petition is closed.

04.03.2025

NCC : Yes / No
Index : Yes / No
smn2

To:-

The Assistant Commissioner (ST) (FAC),
Thiruppparankundram Assessment Circle,
Madurai.

VIVEK KUMAR SINGH, J.

smn2

W.P.(MD)No.5675 of 2025

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