BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 19.03.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.7605 of 2025
and
W.M.P.(MD)No.5737 of 2025

N.Alagarsamy,
Civil Contractor,
TIN 33615001561,
63, NA. Amaravathi Nathi Cross Street,
Madurai - 625 014. ... Petitioner

-vs-

The State Tax Officer,
Chokkikulam Assessment Circle -1,
Commercial Tax Building, Madurai. ... Respondent

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records of the respondent in TIN 33615001561/2013-14, dated 10.06.2024 and quash the same as illegal, arbitrary, barred by limitation under Section 27 (2) of the Tamil Nadu Value Added Tax Act, 2006.

For Petitioner	:	Mr.N.Sudalai Muthu
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 2013-2014, dated 10.06.2024.

2. The learned counsel for the petitioner submits that, as per Section 27(2) of the Tamil Nadu Value Added Tax Act, 2006 (hereinafter referred to as 'the TNVAT Act'), the revision of an assessment can be made only within six years from the date of the original order, i.e., on or before 31.10.2020. In the present case, the impugned order was passed on 10.06.2024, which is beyond the time limit prescribed under the TNVAT Act. Therefore, the revision of the assessment, having occurred after the 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 TNVAT Act. 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 TNVAT Act, 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 reference to the period of limitation and disposed of in accordance with law, within a period of two months thereafter. There shall be no order as to costs. Consequently, connected Miscellaneous Petition is closed.

19.03.2025

NCC : Yes / No
Index : Yes / No
smn2

To:-

The State Tax Officer,
Chokkikulam Assessment Circle -1,
Commercial Tax Building, Madurai.

VIVEK KUMAR SINGH, J.

smn2

W.P.(MD)No.7605 of 2025

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