BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **25.07.2025**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No. 20302 of 2025
and
W.M.P.(MD) Nos.15711 & 15713 of 2025

R Devarasan ... Petitioner

Vs

Commercial Tax Officer,
Woraiyur Assessment Circle,
Trichy 620 003. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus to call for the records of the assessment proceedings in TIN 33783441368 / 2012- 13, dated 01.03.2017 and to quash this impugned order passed therein as illegal and against the statue and direct the respondent to file appeal against the revision orders in TIN 33783441368 / 2012-13, dated 17.11.2015.

For petitioner	: Mr. C.Baktha Siromoni
For respondent	: Mr.R.Suresh Kumar Additional Government Pleader

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ORDER

This Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the petitioner and learned Additional Government Pleader for the respondent.

2. The petitioner is approaching this Court belatedly against the Assessment Order, dated 01.03.2017 for the Assessment Year 2012-23. By the aforesaid order, the Return filed by the petitioner is rejected as incomplete and incorrect and the Assessment Order was made on best judgment in terms of Section 22 (2) of TNVAT Act, 2006 r/w Section 27 of TNVAT Act, 2006.

3. It appears that the aforesaid order had proceeded by an earlier order, dated 17.11.2015. The petitioner had neither filed an appeal against the earlier order, dated 17.11.2015 nor against the impugned order, dated 01.03.2017. However, the petitioner has filed similar appeals against the Assessment Orders preceded the impugned Assessment Order and the subsequent Assessment Orders pursuant to the order passed by this Court in W.A.(MD) No.119 & 166 to 171 of

2016, dated 12.02.2024 for the Assessment Years 2006-07 to 2011-12 and W.P.(MD) No.6415 of 2025, dated 17.03.2025 for the Assessment Years 2006-07 to 2013-14.

4. The specific case of the petitioner is that there is no scope for making assessment based on the Form-WW, which was introduced in the year 2012.

5. It is submitted that the requirement of filing Form-WW will be applicable only for the registered dealer having his principal place of business in the revenue Districts in Chennai, Kancheepuram, Tiruvallur, Cuddalore, Thoothukudi or Tirunelveli as per the *proviso* to Rule 16(A) of TNVAT Rules, 2007.

6. The submission of the petitioner, insofar as interpretation placed on *proviso* to Rule 16(A) of the TNVAT Rules, 2007 is concerned, *prima facie,* it appears to be incorrect. However, considering the fact that the petitioner has already filed an appeal for a period prior to the impugned Assessment Order and for the subsequent Assessment Orders, this Court is inclined to give similar

liberty to the petitioner, subject to the petitioner depositing mandatory pre-deposit as required under the provisions of TNVAT Act, 2006. The appeal shall be filed together with the pre-deposit within a period of thirty (30) days from the date of receipt of a copy of this order.

7. This Writ Petition is disposed of, with the above observations. No costs. Consequently, connected miscellaneous petitions are closed.

Index : Yes / No
Internet : Yes / No
apd

25.07.2025

To

Commercial Tax Officer,
Woraiyur Assessment Circle,
Trichy 620 003.

C.SARAVANAN, J.

apd

W.P.(MD) No. 20302 of 2025

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