IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.04.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.3270, 3272 and 3273 of 2024
and
W.M.P.Nos.3539, 3540 and 3541 of 2024

Dass Camera Centre,
Represented by its Sole Proprietrix
Pauline Mary … Petitioner in all W.Ps

Vs.

Commercial Tax Officer (ST),
Harbour Assessment Circle,
No.325, III Floor,
Integrated Commercial Tax Building,
Station No.32, Elephant Gate Bridge,
Chennai – 600 003. … Respondent in all W.Ps

Prayer in W.P.No.3270 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records on the files of the Respondent herein in 33340000923/2008-09 dated 22.11.2021 and quash the same while directing the Respondent to grant to the Petitioner refund of a sum of Rs.7,53,874/- (Tax of Rs.3,76,937/- and Penalty of Rs.3,76,937/-).

Prayer in W.P.No.3272 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records on the files of the Respondent herein in

33340000923/2009-10 dated 22.11.2021 and quash the same while directing the Respondent to grant to the Petitioner refund of a sum of Rs.7,86,432/- (Tax of Rs.3,93,216/- and Penalty of Rs.3,93,216/-).

Prayer in W.P.No.3273 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records on the files of the Respondent herein in 33340000923/2010-11 dated 27.06.2022 and quash the same while directing the Respondent to grant to the Petitioner refund of a sum of Rs.6,02,414/- (Tax of Rs.3,01,207/- and Penalty of Rs.3,01,207/-).

For Petitioner (In all W.Ps)	:	Mr.N.Sri Prakash for Mr.S.Eshwar
For Respondent (In all W.Ps)	:	Mr.V.Prashanth Kiran Government Advocate

COMMON ORDER

By this common order, all these Writ Petitions are being disposed of.

2. In these Writ Petitions, the Petitioner has challenged the respective impugned Assessment Orders dated 22.11.2021 passed for the Assessment Years 2008-2009 and 2009-2010 and the impugned Assessment Order dated 27.06.2022 passed for the Assessment Year 2010-2011.

3. It appears that the Petitioner was earlier assessed under Section 22 of the Tamil Nadu Value Added Tax Act, 2006 on 20.04.2010, 01.03.2011 and 17.06.2011 for these Assessment Years. This was prior to the amendment to Section 22 of the Tamil Nadu Value Added Tax Act, 2006. Section 22 of the Tamil Nadu Value Added Tax Act, 2006 was substituted by Section 4(3) of the Fifth Amendment Act No.23 of 2012, effective from 01.07.2012 as notified by G.O.No.82 dated 19.06.2012.

4. The case of the Petitioner is that after the Tamil Nadu Value Added Tax Act, 2006 stood replaced / substituted by the Central Goods and Services Tax Act, 2017 and Tamil Nadu Goods and Services Tax Act, 2017, the Petitioner closed the business but however failed to intimate the same to the Commercial Tax Department.

5. It is submitted that the Petitioner became aware of the impugned Orders only on 13.03.2023 when the Notice attaching the Petitioner's Bank Account was served on the Petitioner intimating that the Assessment Orders came to be passed on the dates mentioned above.

6. Learned counsel for the Petitioner would submit that pursuant to the Notice(s) dated 23.01.2018, the impugned orders which have been passed are clearly beyond the limitation period prescribed under Section 27 of the Tamil Nadu Value Added Tax Act, 2006 since the assessments were completed earlier on 20.04.2010, 01.03.2011 and 27.06.2011.

7. Learned counsel for the Petitioner has also drawn attention to Paragraph No.5(i) of the Counter Affidavit filed by the Respondent wherein it is admitted that the first of the Notice was issued only on 23.01.2018 followed by Notices dated 29.12.2020 and 23.03.2021.

8. On a specific query whether any Notice was issued earlier prior to 23.01.2018, the learned Government Advocate for the Respondent confirmed that no other Notices were issued prior to 23.01.2018. The limitation period prescribed under Section 27 of the Tamil Nadu Value Added Tax, 2006 is clear. Notice can be issued only within six (6) years from the date of assessment.

9. Considering the same, the impugned Orders dated 22.11.2021 and the impugned Order dated 27.06.2022 for the respective Tax Periods are liable to be quashed and are accordingly quashed.

10. In view of the above, all the recovery proceedings initiated against the Petitioner by the Respondent are directed to be reversed and any recovery made shall be paid back to the Petitioner together with interest under the provisions of the Tamil Nadu Value Added Tax Act, 2006 within a period of three (3) months from the date of receipt of a copy of this order.

11. These Writ Petitions, are thus, allowed. No costs. Connected Writ Miscellaneous Petitions are closed.

09.04.2026

Neutral Citation : Yes / No

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To:

Commercial Tax Officer (ST),
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No.325, III Floor,
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Station No.32, Elephant Gate Bridge,
Chennai – 600 003.

C.SARAVANAN, J.
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