



WP. 37856 of 2024



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-12-2024

CORAM

THE HONOURABLE MR JUSTICE MOHAMMED SHAFFIQ

WEB COPY

WP. 37856 of 2024

TVL.M. VELLAIYAN AND CO.
REP BY THE ITS PARTNER, MR VELLAIAN MATHIYAN, NO.1/94,
OLD NO.1/77, CHINNA NADUPPATTY, SIKKANAMPATTY POST,
OMALUR SALEM 636309.

PETITIONER(S)

Vs

STATE TAX OFFICER
DATA ANALYTICS UNIT-II, INTEGRATED COMMERCIAL
TAXES BUILDING, ROOM NO.201, 2ND FLOOR, PITCHARDS
ROAD, HASTHAMPATTY, SALEM 636007.

RESPONDENT(S)

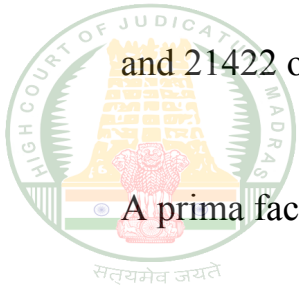
For Petitioner(s):

Mr.N MURALI

For Respondent(s): Mr.G.Nanmaran
Special Government Pleader

ORDER

It is submitted by the learned counsel for the petitioner that the question that arises for consideration, namely, whether it is essential to spell out the ingredients of willful misstatement, suppression, fraud, etc., to invoke the extended period under Section 74 of the Act, is a condition precedent/*sine qua non* or a jurisdictional fact for a valid exercise of power is pending consideration in W.P.Nos.20931, 20935, 21399, 21403



and 21422 of 2024.



A prima facie case has been made out. There shall be an order of interim stay.

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Post the matter along with W.P.Nos.20931, 20935, 21399, 21403 and 21422 of 2024 on

02.01.2025, immediately after admission.

13-12-2024

To

1. STATE TAX OFFICER
DATA ANALYTICS UNIT-II, INTEGRATED COMMERCIAL
TAXES BUILDING, ROOM NO.201, 2ND FLOOR, PITCHARDS
ROAD, HASTHAMPATTY, SALEM 636007.