

Dhaval Talati

13 Can mentioning of wrong VAT provision invalidate order ? Held: No Facts of the Case The petitioner has challenged separate orders, passed by the first respondent, the Appellate Commissioner under TNVAT Act, 2006. These orders dismissed the appeals filed by the petitioner against the revised assessment orders issued by the second respondent for the assessment years 2008- 09, 2009-10, and 2011-12. The petitioner contends that the assessments were deemed to have been completed under Section 22(2) of the TNVAT Act, 2006, for the respective years. However, subsequent notices under Sections 84 and 27(1)(a) of the Act were issued, and the resultant orders were passed long after the expiry of the period prescribed under Section 27(1)(a).....