

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED:17.04.2015

CORAM

THE HONOURABLE MR.JUSTICE T.RAJA

W.P.No.11111 of 2015

and

M.P.Nos.1 of 2015

M/s.Vetrivel Explosives (P) Ltd.,
Rep by its Managing Director - R.Vijayakannan,
No.135, Kennedy Nagar,
Suramangalam,
Salem - 636 005.

... petitioner

Versus

The Assistant Commissioner (CT),
Suramangalam Circle,
Salem.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Mandamus, directing the Respondent herein to rectify the error on the face of records in the assessment proceedings for the year 2012-13 under TNVAT Act, 2006 dated 06.11.2014 by disposing of the petition filed by the petitioner u/s.84 of TNVAT Act, 2006 dated 20.03.2015 as expeditiously as possible.

For petitioner : Mrs.R.Hemalatha
For Respondents : Mr.S.Kanmani Annamalai
Additional Government Pleader

ORDER

This writ petition has been filed by the petitioner seeking a limited prayer for issuance of a writ of mandamus directing the Respondent herein to rectify the error on the face of record in the assessment order for the year 2012-13 under the Tamil Nadu Value Added Tax Act, 2006 dated 06.11.2014 by disposing of the petition filed by the petitioner u/s.84 of TNVAT Act, 2006.

2. Learned counsel for the petitioner, in support his prayer, would submit that when three defects were brought to the notice of

the Assistant Commissioner (CT), without properly answering those defects sought to be rectified, the impugned order has been passed and therefore, he sought for a direction to consider his grievances mentioned in his petition.

3. Mr. S.Kanmani Annamalai, learned Additional Government Pleader takes notice for the respondent.

4. A mere reading of the impugned order also shows that the respondent has not considered the grievances of the petitioner while dealing with defects and the errors found on the face of the notice in the revised assignment proceedings for the year 2012-2013 dated 06.11.2014. Therefore, considering the limited prayer sought for, this court, without going into the merits, hereby directs the Assistant Commissioner(CT), Suramangalam Circle, Salem, the respondent herein to consider the case of the petitioner and pass appropriate orders on merits and in accordance of law within a period of eight weeks from the date of receipt of copy of this order.

5. The writ petition is disposed of accordingly. No costs. The connected miscellaneous petition is closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

nvi/ssk.

To

The Assistant Commissioner,
Suramangalam Circle,
Salem.

1 cc to Mrs.R.Hemalatha,Advocate, SR.No.20902

1 cc to Special Government Pleader,Sr.No21188

nm(co)
pmk.13.5.2015

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