IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27.04.2015

CORAM

THE HONOURABLE MR.JUSTICE T.RAJA

W.P.No.11292 of 2015

M/s.Railone Projects Private Limited,
Rep. By its Director I.Mallikarjuna Rao,
No.6/2 (Old No.15/C), Jagantha Nagar,
2nd Main Road, Arumbakkam,
Chennai - 600 106. ... Petitioner

Vs.

1.The Assistant Commissioner (CT),
Vadapalani I Assessment Circle,
No.1, Greams Road, PAPJM Buildings,
Chennai - 600 006.

2.The State of Tamil Nadu,
Rep. By its Secretary to Government,
Commercial Taxes & Registration Department,
Fort St. George, Chennai - 600 009. ... Respondents

PRAYER IN W.P.No.11292/15: Writ Petition filed under Article 226 of the Constitution of India praying to issue writ of certiorarified mandamus to call for the records of the first respondent in TIN:33781464702/2010-11, quash the impugned proceedings dated 19.12.2014 being ultravires of entry 54/List II/ Seventh Schedule of the Constitution of India and further direct the first respondent to re-do the assessment after complying the procedure contemplated under Section 5 read with Rule 10(5)(d) of the Tamil Nadu Value Added Tax Act, 2006.

For Petitioner :Mr.V.Sundareswaran
For Respondents :Mr.A.N.R.Jayapratap, GA

ORDER

As the issue raised in this writ petition being a narrow one, with the consent of Mr.A.N.R.Jayapratap, learned Government Advocate, this writ petition is taken up for final disposal.

2. It is the claim of the petitioner that since they have filed a petition under Section 24 of the Tamil Nadu Value Added Tax Act, 2006, (in short "Act") for rectification and that the same is pending for consideration, this Court may directs the first

respondent to dispose of the said petition, as there were several errors found on the face of the records. On the earlier occasion, when a similar issue was raised, this Court, by order dated 01.12.2014 made in W.P.Nos.31407 and 31408 of 2014, directed the first respondent to consider all those issues raised by the petitioner herein.

3. Heard both sides.

4. Admittedly, the petitioner has filed a petition dated 10.02.2015 under Section 84 of the Act indicating therein the error apparent on the face of the records and to grant relief according to Section 5 of the Act. Since the said petition is still pending for consideration, the first respondent is bound to consider all those issues, inasmuch as the record shows that the first respondent has already accepted a similar issue and granted deduction after examining the fact that there was no cause for levying penalty. Therefore, the first respondent is directed to dispose of the petition dated 10.02.2015 filed by the petitioner under Section 84 of the Act and thereafter, to pass final orders on merits and in accordance with law.

5. With the above direction, the writ petition stands disposed of. No Costs. M.P.No.1 of 2015 is closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

rkm
To
1.The Assistant Commissioner (CT),
Vadapalani I Assessment Circle,
No.1, Greams Road, PAPJM Buildings,
Chennai - 600 006.

2.The State of Tamil Nadu,
Rep. By its Secretary to Government,
Commercial Taxes & Registration Department,
Fort St. George, Chennai - 600 009.

+ 1 cc to Mr.Sundareswaran, Advocate Sr.24005
+ 1 cc to the Special Government Pleader Sr.23229

W.P.No11292 of 2015

PPA(CO)
Eu 08.05.2015