IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED:21.05.2015

CORAM

The Honourable MR. JUSTICE M.DURAISWAMY

W.P.No.14939 of 2015
and
M.P.Nos.1 & 2 of 2015

M/s.Lenovo Indai (P) Ltd. ... Petitioner
222 T.T.K.Road, Alwarpet, Chennai-18
rep. by its Company Secretary

Vs

The Assistant Commissioner
(CT) Mylapore Assessment Circle
Chennai-28 ... Respondent

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of certiorari to call for the records of the respondent in TIN/33120702354/2012-13 and quash the order dated 28.11.2014 and culminating in the proceedings dated 23.4.2015 passed therein.

For Petitioner : Ms.Hema Muralikrishna

For Respondent : Mr.Kanmani Annamalai,
Additional Government Pleader(T)

O R D E R

Heard the learned counsel for the petitioner and Mr.Kanmani Annamalai, learned Additional Government Pleader(T), who takes notice for the respondent.

2. By consent of both the counsels, the writ petition is taken up for final hearing at the admission stage.

3. The above writ petition has been filed to issue a writ of certiorari to call for the records of the respondent dated 28.11.2014 culminating in the proceedings dated 23.4.2015 and to quash the same.

4. According to the petitioner, the respondent has erroneously assessed the tax and therefore, the petitioner filed a

review application before the respondent, since there is an error apparent on the face of the record. It is pointed out by the learned counsel for the petitioner that the application filed under Section 84 of the Tamil Nadu Value Added Tax Act, 2006 (hereinafter referred to as "the Act") was not considered by the respondent while passing the consequential proceedings dated 23.04.2015.

5. Mr.Kanmani Annamalai, learned Additional Government Pleader (Taxes) appearing for the respondent submitted that the respondent may be directed to consider the application of the petitioner filed under Section 84 of the Act and pass a fresh order.

6. Having regard to the submissions made by the learned counsel on either side, while setting aside the impugned orders dated 28.11.2014 and 23.04.2015, I remit the matter back to the respondent for passing fresh orders on merits and in accordance with law, after taking into consideration the application filed under Section 84 of the Act. Till final orders are passed by the respondent, no recovery proceedings shall be initiated as against the petitioner.

With the above observation, the writ petition is allowed. No costs. Connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(ADM II)/
Vacation Officer

//True Copy//

Sub Assistant Registrar

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To

The Assistant Commissioner
(CT) Mylapore Assessment Circle
Chennai-28.

+1cc to Mr.L.MuraliKrishnan, Advocate, S.R.No.25371
+1cc to the Special Government Pleader(Taxes), S.R.No.25392

W.P.No.14939 of 2015

KJI(CO)
CA(28/05/2015)