IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.5.2015

CORAM :

THE HONOURABLE MR.JUSTICE V.DHANAPALAN

W.P.Nos.15247 to 15249 of 2015 and
M.P.Nos.1, 1 and 1 of 2015

M/s.Tecpro Systems Limited
Rep. by its DGM (Commercial)
"Tecpro Towers", 11-A-70,
5th Cross Road,
SIPCOT I.T.Park, Sirusseri,
Chennai - 600 103. ... Petitioner in all WPs

vs.

The Assistant Commissioner (CT)
Kottupuram Assessment Circle,
46, Greenways Road,
Chennai - 600 028. ... Respondent in all WPs

Writ Petitions filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Mandamus, to direct the respondent to dispose of the rectification petition submitted by the petitioner on 06.02.2015 under Section 84 of the TANVAT Act, 2006, by considering afresh the tax liability of the petitioner and pass orders on merits in accordance with law after affording an opportunity to the petitioner in respect of the assessment years 2010-11, 2012-13 and 2011-2012 without enforcing the attachment order already made.

For Petitioner : Mr.K.V.Subramanian for
M/s.K.V.Subramanian Associates

For Respondent : Mr.Kanmani Annamalai,
Additional Government Pleader

C O M M O N O R D E R

Since the issue involved in all the writ petitions is one and the same, they are heard together and disposed of by means of this common order.

2. Heard Mr.K.V.Subramanian, learned Counsel appearing for the petitioner and Mr.Kanmani Annamalai, learned Additional Government Pleader appearing for the respondent.

3. The prayer of the petitioner is to to direct the respondent to dispose of the rectification petition submitted by the petitioner on 06.02.2015 under Section 84 of the Tamil Nadu Value Added Tax Act, 2006, by considering afresh the tax liability of the petitioner and pass orders on merits and in accordance with law, after affording an opportunity to the petitioner in respect of the assessment years 2010-11, 2012-13 and 2011-2012, without enforcing the attachment orders already made.

4. The learned counsel for the petitioner focused his argument in respect of the non-availability of "C"and "F" Forms at the time of submitting the tax liability. He would submit that since the said Forms are now available with them, the petitioner moved the concerned authority under Section 84 of the TANVAT Act, 2006 to rectify the errors and to assess the tax for the assessment years 2010-11, 2012-13 and 2011-2012 respectively. Hence, he prays for a direction to the respondent to dispose of the rectification petition dated 06.02.2015 in accordance with law.

5. Mr.Kanmani Annamalai, learned Additional Government Pleader would submit that the rectification petition has to be considered by the concerned assessing authority and therefore, a direction may be issued to the respondent to consider the same within a reasonable time limit in accordance with law.

6. In the light of the above stated position and having regard to the facts and circumstances of the case and the submissions made by the learned Counsel on either side, without expressing any opinion on merits, these writ petitions are disposed of, with a direction to the respondent to dispose of the rectification petition of the petitioner dated 06.02.2015 on merits and in accordance with law, after affording reasonable opportunity to the petitioner - assessee and pass appropriate orders, within a period of four weeks from the date of receipt of a copy of this order. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

svki/tsi

To

The Assistant Commissioner (CT)
Kottupuram Assessment Circle,
46, Greenways Road, Chennai - 600 028.

+ 3 ccs to M/s. K.V. Subramanian, Advocate SR.25494

TEJ(CO)
EU 03.06.2015

W.P.Nos.15247 to 15249 of 2015