IN THE HIGH COURT OF JUDICATURDE AT MADRAS

Dated: 11.06.2015

Coram

The Honourable Mr.JUSTICE T.RAJA

W.P.No.16599 of 2015
and
M.P.No.1 of 2015

M/s.Bafna Packaging P.Ltd.,
rep.by its Director Mr.Rajendra Bafna .. Petitioner

vs.

The Assistant Commissioner(CT),
Chengalpattu Assessment Circle,
No.48/39, Rajaji Salai,
II Floor,
GST Road, Chennai .. Respondent

Writ petition filed under Article 226 of the Constitution of India praying for issuance of a writ of mandamus directing the respondent to consider the petition dated 11.5.2015 and rectify the error apparent on the face of the order in TIN No.33371601358/2007-08, dated 30.03.2012 and pass revised order in accordance with law.

For Petitioner : Ms.C.Rekhakumari

For respondent : Mr.Manoharan Sundaram,
A.G.P.(T)

ORDER

This writ petition is filed by M/s.Bafna Packaging P. Ltd., seeking issuance of a writ of mandamus directing the respondent to consider the petition filed by them on 11.5.2015, and rectify the error apparent on the face of the order in TIN No.33371601358/2007-08, dated 30.03.2012.

2. Heard the learned counsel for the petitioner and Mr.Manoharan Sundaram, the learned Additional Government Pleader, who takes notice on behalf of the respondent.

3. The learned counsel for the petitioner would submit that the petitioner being a registered dealer on the file of the respondent both under the Tamil Nadu Value Added Tax Act, 2006 and Central Sales Tax Act, 1956, suffered a deemed assessment order on 30.03.2012, based on the monthly returns filed by them for the

assessment year 2007-08 under the Tamil Nadu Value Added Tax Act, 2006. The grievance of the petitioner is that the respondent has erroneously raised a demand of tax of Rs.90,902/- in the deemed assessment order, dated 30.03.2012. At page No.2, in column No.6 of the order, the respondent has taken the output sale value as Rs.6,57,93,611/- and it is taxable @ 4% as packing materials. Therefore, the total tax, at the rate of 4% on the saidout put sale value comes to Rs.26,31,744/-; whereas, the respondent has taken the output (tax) in Column 7 as Rs.28,31,745/-. The difference of Rs.2,00,000/- between the actual tax amount and the tax mentioned in Column 7 is nothing but a clear error of calculation made by the respondent. Therefore, it is the case of the petitioner that the respondent has wrongly mentioned Rs.28,31,745/- at column No.7 of the order.

4. It is also stated that immediately on receipt of the order dated 30.3.2012, the petitioner has filed a petition on 23.3.2013, clearly mentioning that there is a calculation error in computing the tax amount at the rate of 4% on the turnover of Rs.6,57,93,611/- and requested the respondent to rectify the error apparent on the face of the order. Even though the petition was acknowledged by the respondent on 25.3.2013, till date there is no response. Therefore, the petitioner is before this Court with this writ petition.

5. The learned Additional Government Pleader sought time to pass the rectification order.

6. In view of the above admitted facts, this Court directs the respondent to consider the petitioner's petition dated 23.3.2013, which is pending on his file for a long time, on merits and in accordance with law and pass appropriate orders within a period of two weeks from the date of receipt of a copy of this order.

7. The writ petition is disposed of accordingly. No costs. Connected miscellaneous petition is closed.

Sd/-
Asst.Registrar (CS III)

/true copy/

Sub Asst. Registrar

Msk

To

The Assistant Commissioner(CT),
Chengalpattu Assessment Circle,
No.48/39, Rajaji Salai,
II Floor,
GST Road, Chennai

1 cc to Mr.C. Rekha Kumari, Advocate, Sr. 28421
1 cc to Government Pleader, Sr. 28568

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AD (CO)
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