IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.08.2015

CORAM :

THE HONOURABLE MR.JUSTICE R. MAHADEVAN

W.P.No.23810 of 2015
& M.P.No.1 of 2015

M/s.Kishore Industries
rep. by its Proprietor,
No.2/880 Valluvar Nagar, 1st Street,
Chittalapakkam, Chennai- 600 073
[Petitioner]

Vs

Assistant Commissioner (CT)
Selaiyur Assessment Circle
Chennai-73. [RESPONDENT]

PRAYER : The Writ petition is filed under Article 226 of the Constitution of India praying for a Writ of mandamus to direct the respondent to consider the request of the petitioner to rectify the mistakes in the assessment order dated 29.4.2015 as per Section 84 of TNVAT Act 9.6.2015 after providing an opportunity of personal hearing.

For Petitioner : Mr. C.Baktha Siromoni
For Respondent : Mr.V.Haribabu, AGP (T)

O R D E R

Heard Mr. C.Baktha Siromoni, learned counsel for the petitioner and Mr.V.Haribabu, learned counsel, who took notice for the respondent and with their consent, the main writ petition is taken up for final disposal.

2. This writ petition has been filed under Article 226 of the Constitution of India, for a writ of mandamus seeking a direction to the respondent to consider the request of the petitioner to rectify the mistakes in the assessment order dated 29.4.2015 as per Section 84 of TNVAT Act 9.6.2015 after providing an opportunity of personal hearing.

3. The learned counsel for the petitioner would submit that the petitioner by pointing out certain error apparent on the face of the record after receiving the assessment order dated 29.04.2015 on 04.06.2015, submitted an application before the authority under Section 84 of TNVAT Act for rectification of the said error.

4. However, Mr.V.Haribabu, learned Additional Government Pleader (Taxes) appearing for the respondent, refuting the above allegations, submitted that the rectification applications filed by the petitioner are pending for consideration and therefore, a direction may be given to the respondent to consider and pass orders on the petitioner's applications filed under Section 84 of the TNVAT Act on merits, within a time frame.

5. Taking into account the pendency of the applications filed under Section 84 of the TNVAT Act, without going into the merits of the matters, this Court directs the Assessing Officer, the respondent herein, to consider the pending application filed under Section 84 of the TNVAT Act, and pass orders on merits and in accordance with law, after affording due opportunity of personal hearing to the petitioner, within a period of four weeks from the date of receipt of a copy of this order. It is made clear that till orders are passed on the pending applications filed under Section 84 of the TNVAT ACT, no coercive steps be taken against the petitioner.

The writ petitions are disposed of with the above directions. No costs. Connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

smi

To,

1. The Assistant Commissioner (CT)
Selaiyur Assessment Circle, Chennai-73.

+1cc to Mr.C. Baktha Siromoni, Advocate, S.R.No.40331

+1cc to the Government Pleader, S.R.No.40700

MG(CO)
EU(24/08/2015)

W.P.No.23810 of 2015