IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.08.2015

CORAM

THE HONOURABLE MR.JUSTICE R.MAHADEVAN

W.P.No.25087 OF 2015
and
M.P.No.1 of 2015

Tvl.Buildkorp Engineers
India private ltd,
Rep by its Managing Director
Mr.V.G.Madan Mohan,
No.150/11a, 6th Cross Street,
Meena Estate,
Coimbatore-28. ...Petitioner

Vs.

The Assistant Commissioner (CT)
Singanallur Assessment Circle,
Greenways Salai,
Coimbatore.18 ... Respondent

Prayer:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus directing the respondent to pass orders on the petition dated 10.06.2015 and 29.07.2015 filed u/s 84 of the Act for the assessment TIN/2008-09 after providing opportunity to the petitioner.

For Petitioner : Mr.D.Vijayakumar

For Respondents: Mr.S.Manohar Sundaram
Additional Government Pleader (T)

O R D E R

Heard the learned counsel for the petitioner as well as the learned Additional Government Pleader appearing for the respondents.

2. It is the case of the petitioner that the petitioner is a dealer in building construction, structural work with maintenance and regularly submitted their monthly returns and paid the taxes in accordance with law. According to the petitioner, no orders have been passed under Section 22 of the act for the year 2008-2009, but surprisingly a revised order was passed on 30.09.2013 without perusing the books of accounts, based on the inspection conducted by

the enforcement wing officers on 30.09.2013. The petitioner found that the turnover taken for assessment and the tax payment was not correctly calculated and there is error in the revised order dated 30.09.13. The petitioner therefore represented before respondent and pointed out the discrepancies found in the assessment order passed for the year 2008-09, thereby sought for rectification. The petitioner also submitted a reminder dated 29.07.2015 to the respondent. But till date no orders have been passed . Hence, the petitioner has filed this Writ Petition seeking for the aforesaid relief.

3. The learned counsel for the petitioner submitted that it would be suffice if the representation as well as the petition Under Section 84 of the Tamil Nadu Value Added Tax Act is considered by the respondent and order passed in accordance with law.

4.The learned Additional Government Pleader appearing for the respondent has no objection for such an order being passed on merits.

5.In view of the above facts and circumstances, without going into the merits of the case,the respondent is directed to consider and pass orders on the petition dated 10.06.2015, filed under Section 84 of the Tamil Nadu Value Added Tax Act, within a period of six weeks from the date of receipt of a copy of this order, after affording an opportunity to the petitioner.

This Writ Petition is disposed of accordingly. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

arr
To

The Assistant Commissioner (CT)
Singanallur Assessment Circle,
Greenways Salai,
Coimbatore.18

+ 1 cc to Mr.D. Vijayakumar, Advocate SR.44353
+ 1 cc to Special Government Pleader Sr.44570

W.P.No.25087 OF 2015

VGI(CO)
Eu 11.09.15