IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.02.2015
CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.No.2927 of 2015
And
M.P.No.1 of 2015

Titan Company Ltd. [Petitioner]
Rep.by its Senior Manager-Taxation
P.Manivannan No.3 SIPCOT Phase I
Hosur - 635126

Vs

Assistant Commissioner (CT)
Hosur (North) Assessment Circle
Bangalore Road
Hosur 635 126 Krishnagiri District
[Respondent]

Petition filed under Article 226 of the Constitution of India to issue a Writ of mandamus directing the respondent herein to consider and dispose off Petitioners application dated 19.12.2015 filed for rectification of the Assessment order CST No.447297/2013- 2014 dated 6.1.2015 and not to proceed with recovery of demands arising out of the assessment order till disposal of the rectification application.

For Petitioner : Mr.Aravind Datar, Senior Counsel
for Mr.R.Raghavan

For Respondent : Mr.Cibi Vishnu, AGP(T)

O R D E R

Heard the learned counsel for the petitioner and the learned Government Advocate (Taxes) for the respondent.

2. This writ petition has been filed for the issue of a writ of mandamus to direct the respondent to consider and dispose of the petitioner's application dated 19.12.2015 for rectification of the Assessment order dated 6.1.2015 and not to proceed with recovery of demands arising out of the assessment order, till the disposal of the rectification application.

3. The learned Senior counsel for the petitioner submitted that the respondent claims to have sent a notice dated 24.11.2014, which was served on the petitioner on 27.11.2014, and since no reply was received, the said assessment order was passed on 06.01.2015. However, according to the learned Senior Counsel for the petitioner, the petitioner has not received the said notice and hence question of submitted a reply does not arise. The learned Senior counsel further submitted that in any event, the petitioner has filed Form WW as required under Section 63-A of the Tamil Nadu Value Added Tax, 2006 on 31.12.2004 and hence notice could not have been issued prior to the filing of the said Form WW. That apart, according to the learned Senior Counsel, the petitioner has submitted an application for rectification on 14.01.2015, which may be directed to be disposed of within a time frame and till such time, impugned assessment order may be kept in abeyance.

4. The learned Government Advocate (Taxes) for the respondent submitted that the respondent has no objection in considering the rectification application that is being before the authority.

5. In view of the above, this Court directs the respondent to dispose of the rectification application of the petitioner dated 14.01.2015 on merits and in accordance with law, within a period of four weeks from the date of receipt of a copy of this order and till such time, no coercive steps shall be taken.

The writ petition is disposed of with the above direction. No costs. Connected miscellaneous petition is closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

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To
Assistant Commissioner (CT)
Hosur (North) Assessment Circle
Bangalore Road, Hosur 635 126 Krishnagiri District.

1 cc to Mr.R.Raghavan ,Advocate, SR.No.6265
1 cc to Special Government Pleader(Taxes),Sr.No6741

W.P.No.2927 of 2015

msm(co)
pmk.23.2.2015