IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16.10.2015

CORAM:

THE HONOURABLE MR. JUSTICE R.MAHADEVAN

W.P.No.33409 of 2015
and
M.P.No.1 of 2015

M/s.Battery World rep. by its
Proprietor G.Jogiswaran .. Petitioner

Vs

The Commercial Tax Officer,
Trichy Road Circle,
Coimbatore- 641 018. .. Respondent

Writ Petition filed under Article 226 of the Constitution of India for the issuance of a Writ of Mandamus directing the respondent herein to rectify the error on the face of records in the assessment proceedings for the year 2010-11 under CST Act, 1956 dated 09.04.2014 by disposing of the petition filed by the petitioner under Section 84 of TNVAT Act, 2006 read with Section 9(2) of CST Act, 1956 dated 12.8.2015 as expeditiously as possible.

For Petitioner .. Ms.R.Hemalatha

For Respondent .. Mr.S.Manoharan Sundaram,
Addl. Govt. Pleader

ORDER

Seeking a direction to the respondent to dispose the petition filed by the petitioner dated 12.08.2015, under Section 84 of TNVAT Act, 2006, the present writ petition has been filed.

2.The petitioner is a dealer in batteries at Coimbatore and assessee on the file of the respondent. The respondent passed proceedings dated 09.04.2014 determining the total and taxable turnover at Rs.30,93,546/- . Pointing out certain errors, the petitioner preferred a petition under Section 84 of the TNVAT Act. In the said petition, the petitioner also stated that they are in possession of valid declaration forms and the delay in furnishing the said forms was not wanton. The petitioner also enclosed the declaration forms along with relevant documents and requested the assessing authority to revise/rectify the assessment order. Since no orders have been passed in the said petition, the petitioner is before this Court.

3.Heard the learned counsel appearing for the petitioner and the learned Additional Government Pleader (T) appearing for the respondent.

4.Learned counsel appearing for the petitioner submitted that the petitioner would be satisfied, if the respondent is directed to consider the petition filed by the petitioner under Section 84 of the TNVAT Act, 2006 dated 12.08.2015 and pass orders, after perusal of the documentary evidence submitted by the petitioner.

5.The learned Additional Government Pleader submitted that the respondent may be directed to consider the petition filed by the petitioner under Section 84 of the TNVAT Act, 2006 and pass necessary orders.

6.Considering the submissions made by the learned counsel on either side, the respondent is directed to consider the petition dated 12.08.2015, filed by the petitioner under Section 84 of the TNVAT Act and pass appropriate orders on merits and in accordance with law, within a period of six weeks from the date of receipt of a copy of this order. The writ petition is disposed of accordingly. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Asst.Registrar (CS IV )

/true copy/

Sub Asst. Registrar

mmi
To
The Commercial Tax Officer,
Trichy Road Circle,
Coimbatore - 641 018.

+1 cc to Mrs.R.Hemalatha, Advocate, sr.57270
+1 cc to Special Govt. Pleader(Taxes), sr.57335.

W.P.No.33409 of 2015

gj co,
kra 04/11/2015