

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.12.2015

CORAM

THE HONOURABLE MR.JUSTICE R.MAHADEVAN

W.P.No.39017 of 2015
and M.P.No.1 of 2015

M/s.Cortex Agencies [Petitioner]
Rep by its Proprietor
No.5 Sambandam Road
Perambur, Chennai-11.

Vs

The Commercial Tax Officer
Egmore Assessment Circle
No.88 Mayor Ramanathan Salai
Chetpet Chennai-31. [Respondent]

Petition filed under Article 226 of the Constitution of India to issue a Writ of certiorarified mandamus to call for the records of the respondent and to quash the assessment proceedings in TIN No.33450541977/ 2012-13 dated 30.09.2015 as illegal based on the decisions of the Madras High Court reported in 39 VST 36 and direct the respondent to pass fresh orders as per law after verification of accounts and to consider the rectification petition under Section 84 of TNVAT Act dated 20.10.2015 and to provide an opportunity of personal hearing to the petitioner.

For Petitioner : Mr.C.Baktha Siromoni

For Respondent : Mr.V.Haribabu,
Additional Government Pleader (T)

O R D E R

Heard the learned counsel for the petitioner and Mr.V.Haribabu, learned Additional Government Pleader (Taxes), who took notice for the respondent and with their consent, the main writ petition is taken up for disposal.

2. Though the petitioner has come forward with this writ petition challenging the order of the respondent dated 30.09.2015 and to direct the respondent to pass fresh orders, as per law, after verification of accounts and to consider the rectification petition under Section 84 of TNVAT Act dated 20.10.2015 and to provide an opportunity of personal hearing to the petitioner, when the matter is taken up for hearing, the learned counsel for the

petitioner would submit that it would suffice if a direction is given to the respondent to dispose of Section 84 application filed before the respondent on 20.10.2015 as against the assessment order 30.09.2015 for the year 2012-13 within a stipulated time.

3. The learned Additional Government Pleader fairly submitted that the said application filed by the petitioner under Section 84 will be considered and orders passed by the respondent within the time stipulated by this Court.

4. In view of the submissions now made by the learned counsel on either side, this writ petition is disposed of by directing the respondent to dispose of Section 84 application filed by the petitioner dated 20.10.2015, within a period of six weeks from the date of receipt of a copy of this order, after affording due opportunity to the petitioner.

No costs. Connected miscellaneous petition is closed.

Sd/-
Asst.Registrar

/true copy/

Sub Asst. Registrar

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To

The Commercial Tax Officer
Egmore Assessment Circle
No.88 Mayor Ramanathan Salai
Chetpet Chennai-31.

1 cc to M/s.C. Baktha Sironmoni, Advocate, Sr. 66806
1 cc to the Special Government Pleader (Taxes), Sr. 66735

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