IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.12.2015

CORAM

The Hon'ble Mr.Justice R.Mahadevan

Writ Petition No.39572 of 2015
and
M.P.Nos.1 and 2 of 2015

M/s.K.M.S.Maligai
rep. by its Partner K.M.Sahul Hameed,
No.25-C, Bagarsha Street,
Villupuram - 605 602
Villupuram District. ... Petitioner

Vs.

The Deputy Commercial Tax Officer (CT)
Villupuram-I,
Commercial Taxes Building,
Villupuram Collectorate,
Villupuram - 605 602,
Villupuram District. ... Respondents

Prayer:- Writ petition has been filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for records from the file of the respondent in his impugned proceedings made in TIN No.33324681184/2013-2014, dated 30.04.2015, and to quash the same as illegal and contrary to the scheme of the Act.

For Petitioner : Mrs.R.Hemalatha

For Respondent : Mr.S.Kanmani Annamalai
Additional Government Pleader

O R D E R

The prayer in the Writ Petition is for issuance of Writ of Certiorari to quash the proceedings of the respondent in TIN No.33324681184/2013-2014, dated 30.04.2015.

2. Though the petitioner has challenged the proceedings, dated 30.04.2015, passed by the respondent, whereby, the petitioner's claim for ITC was reversed, the learned counsel submitted that in the proceedings, which relates to the

assessment year 2013-14, there are certain errors apparent on the face of record, and hence, the petitioner may be permitted to move a Petition under Section 84 of the Tamil Nadu Value Added Tax Act, 2006, seeking rectification along with supportive documents and the same may be directed to be considered by the respondent in accordance with law and necessary orders be passed, within the time, that may be stipulated by this Court.

3. The learned Additional Government Pleader (Tax), who accepts notice on behalf of the respondent, has no serious objection in granting the relief, as now sought for by the learned counsel appearing for the petitioner.

4. Considering the limited scope of the prayer, as now sought for by the learned counsel appearing for the petitioner, for which, the other side counsel has no objection, this Court, without going into the merits of the case as projected by the petitioner, is inclined to dispose of this Writ Petition, with a direction to the petitioner to file a Petition under Section 84 of TNVAT Act, seeking rectification of the defects to be pointed out thereunder, together with supportive documents within a period of two weeks from the date of receipt of a copy of this order. As and when such a Petition is being moved by the petitioner, the respondent is directed to consider the same on merits and in accordance with law, after affording reasonable opportunity of personal hearing to the petitioner, and appropriate orders be passed on such Petition within a period of four weeks thereafter.

5. The Writ Petition is disposed of accordingly. No costs. Consequently, connected M.Ps are closed.

Sd/-
Asst.Registrar (CS IV)

/true copy/

Sub Asst. Registrar

sd

To

The Deputy Commercial Tax Officer (CT)
Villupuram-I,
Commercial Taxes Building,
Villupuram Collectorate,
Villupuram - 605 602,
Villupuram District.

1 cc to Spl.government Pleader (Taxes), Sr. 67909
1 cc to Mr.R. Hemalatha, Advocate, Sr. 67575

Writ Petition No.39572 of 2015

SV (CO)
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