IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.03.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRA BAABU

W.P.No.5165 OF 2015

and

WMP.Nos.5452 & 5453 of 2017

M/s.Innonano Research Private Limited,
Rep. By its Director,
No.198/1, Nageswara Rao Road,
2nd street, Athipet
Chennai 600 058. ..Petitioner

vs.

Assistant Commissioner, (CT),
Nolambur Assessment Circle,
No.176, MTH Road, Villivakkam,
Chennai 600 049. ..Respondent

Prayer:- Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus to call for the records of the respondent in CST.1056624/2014-15 dated 29.11.2016 and quash this order as illegal and direct the respondent to pass fresh orders and to revise the assessment by considering the petition filed by the petitioner on 06.02.2017 to rectify the mistake in the assessment order by adopting correct rate of tax under Section 84 of TNVAT Act.

For Petitioner :M/s.C.Baktha Siromoni

For Respondent :Mr.K.Venkatesh
Government Advocate

ORDER

The petitioner is aggrieved against the order dated 29.11.2016 whereby the assessing authority confirmed the proposal and assessed tax liability on the petitioner @ 14.5% under CST Act.

2. Heard the learned counsel appearing for the petitioner and the learned Government Advocate appearing for the respondent.

3. Learned counsel appearing for the petitioner submitted that the petitioner is not disputing their liability to pay tax in toto and on the other hand, their grievance is against the rate of tax. According to the petitioner, they are liable to pay tax @ 5% whereas the impugned demand was made @ 14.5%. Therefore, it is contended that such levy is without any authority of law. The learned counsel further pointed out that in pursuant to the impugned order, the petitioner has already made an application on 06.02.2017 under Section 84 of the Tamil Nadu Value Added Tax Act for rectification of such mistake. Therefore, he prayed for a direction to the respondent to consider the application and to pass orders on the same.

4. The learned Government Advocate appearing for the

respondent submitted that the said application filed under Section 84 of the Tamil Nadu Value Added Tax Act will be considered and appropriate orders will be passed on merits and in accordance with law within the time stipulated by this court.

5. Considering the above said facts and circumstances and the submissions made by the learned counsel appearing on either side, this court is of the view that it is enough for the present to direct the respondent to consider the petition filed by the petitioner under Section 84 of the said Act and pass orders on the same. Therefore, without expressing any view of the merits of the claim of the petitioner, the respondent is directed to consider the said rectification application dated 06.02.2017 and pass orders on the same on merits and in accordance with law, within a period of four weeks from the date of receipt of a copy of this order.

The Writ Petition is disposed of accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

13.03.2017

Note: Issue order copy on 20.03.2017
gv
Speaking order: Non-speaking order
Index : Yes/No

Internet: Yes/No

K.RAVICHANDRA BAABU. J.,

gv/at

To

The Assistant Commissioner, (CT),
Nolambur Assessment Circle,
No.176, MTH Road, Villivakkam,
Chennai 600 049.

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