

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.03.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAI SWAMY

W.P.Nos.11404 to 11410 of 2016

W.P.No.11404/2016

Tvl. Macks Surface Treatment Pvt. Ltd.,
Rep. by its Director,
40, Sipcot Phase -I,
Hosur. ... Petitioner

v.

Assistant Commissioner (CT)
Hosur North,
Hosur. ... Respondent

Writ Petitions filed under Article 226 of the Constitution of India to issue Writs of Mandamus, directing the respondent to dispose of the application, dated 23.02.2016 filed under Section 84 of the TNVAT Act, 2006, before any recovery proceedings may be initiated against the petitioner, pursuant to Assessment order in TIN 33783321218/2007-08, 2008-2009, 2009-10, 2010-2011, 2011-2012, 2012-2013, 2013-2014 respectively dated 21.01.2016.

For Petitioner : Mr.Adithya Reddy

For Respondent : Mr.Manoharan Sundaram, AGP (T)

COMMON ORDER

The petitioner has filed the above writ petitions to issue a writ of Mandamus, directing the respondent to dispose of the applications, dated 23.02.2016 filed under Section 84 of the TNVAT Act, 2006, before any recovery proceedings, that may be initiated against the petitioner, pursuant to Assessment order in TIN 33783321218, for the assessment years 2007-08, 2008-09, 2009-10, 2010-11, 2011-12, 2012-13, 2013-14, dated 21.01.2016.

2. Learned counsel appearing for the petitioner submitted that though the petitioner had filed applications under Section 84 of the TNVAT Act, 2006 on 23.02.2016, the respondent has not disposed of the same yet. Therefore, the learned counsel submitted that the respondent may be directed to dispose of the applications filed under Section 84, within a stipulated time.

3. Mr.Manoharan Sundaram, learned AGP (T), taking notice for the respondent submitted that the respondent may be directed to dispose of the applications filed under Section 84 within a stipulated time, in accordance with law.

4. Having regard to the submissions made by the learned counsel on either side and taking into consideration the limited prayer sought for by the petitioners, without expressing any opinion with regard to the merits of the case, I direct the respondent to consider the applications filed by the petitioner under Section 84 of the TNVAT Act, 2006, and pass appropriate orders 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 the disposal of the Section 84 Applications, no recovery proceedings be initiated against the petitioner.

With this observation, the writ petitions are disposed of.
No costs.

Sd/-
Assistant Registrar(CS-VII)

//True Copy//

Sub Assistant Registrar

tsvn

To

The Assistant Commissioner (CT)
Hosur North, Hosur.

+ 1 cc to Mr.Adithya Reddy, Advocate Sr 4501 (01/04/2016)

W.P.Nos.11404 to 11410
of 2016

rsi co
kra 30.03.2016

WEB COPY