

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07.04.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.Nos.13130 & 13131 of 2016 and
W.M.P.Nos.11500 & 11501 of 2016

Tvl.Bagavath Lodge,
rep by its Authorised Signatory G.Saravanan
No.254, Adivaram Road,
Palani - 624 601,
Dindigul District. ... Petitioner in both W.Ps

Vs.

- 1.The Government of Tamil Nadu
rep by its Secretary, Commercial Tax Department,
Fort St.George, Secretariat,
Chennai - 600 009.
- 2.The Commissioner of Commercial Taxes,
Commercial Tax Department, Chepauk, Chennai.
- 3.The Assistant Commissioner (CT) - 2,
Palani Assessment Circle,
Palani. ... Respondents in both W.Ps

Petitions filed under Article 226 of The Constitution of India praying to issue a writ of mandamus to direct the 1st respondent to consider the waiver petition filed by the petitioner dated 01.04.2016 for the assessment years TNVAT/2014-15 and TNVAT/2015-16.

For Petitioner : Mrs.Lakshmi Sriram

For Respondent : Mr.Cibi Vishnu,

Additional Government Pleader (Tax)

COMMON ORDER

The petitioner has filed the above Writ Petitions to issue writs of mandamus to direct the 1st respondent to consider the waiver petition filed by the petitioner dated 01.04.2016 for the assessment years TNVAT/2014-15 and TNVAT/2015-16.

2.Mrs.Lakshmi Sriram, learned counsel appearing for the petitioner submitted that though the petitioner has given a representation for waiver on 01.04.2016 to the 1st respondent,

the 1st respondent has not considered the same and passed orders on the representation. Further, the learned counsel submitted that the respondents are initiating recovery proceedings pursuant to the destrain order passed by the 3rd respondent.

3.Mr.Cibi Vishnu, learned Additional Government Pleader (Tax) taking notice for the respondents submitted that the 1st respondent may be directed to consider the said representation within a stipulated time and till such time, the recovery proceedings may be suspended.

4.Having regard to the submissions made by the learned counsel on either side, taking into consideration the limited prayer sought for in these Writ Petitions, without expressing any opinion with regard to the merits of the case, I direct the 1st respondent to consider the petitioner's representation dated 01.04.2016 and pass 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 the respondents shall not initiate any recovery proceedings till the orders are passed in the petitioner's representation.

5.With these observations, the Writ Petitions are disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

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To

1.The Secretary, Government of Tamil Nadu
Commercial Tax Department,
Fort St.George, Secretariat,
Chennai - 600 009.

2.The Commissioner of Commercial Taxes,
Commercial Tax Department, Chepauk, Chennai.

3.The Assistant Commissioner (CT) - 2,
Palani Assessment Circle, Palani.

+2 ccs to M/s.Lakshmi Sriram, Advocate, sr.22719

+1 cc to Special Government Pleader (Taxes), sr.22428

W.P.Nos.13130 & 13131 of 2016 and
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vsn co

kra 25.04.2016

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