

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.04.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.Nos.13454 & 13455 of 2016  
and  
W.M.P.Nos.11809 & 11810 of 2016

M/s.Unirols Card Clothing India Private Ltd.,  
(formerly known as - Lakzer Card  
Clothing India Pvt. Ltd.,)  
rep by its Director - A.Ramasamy,  
No.75-D, Trichy Road,  
Ramanathapuram,  
Coimbatore - 641 045. ... Petitioner in both W.Ps

Vs.

The Commercial Tax Officer,  
Trichy Road Circle,  
4<sup>th</sup> Floor, Dr.Balasundaram Road,  
Coimbatore - 641 018. ... Respondent in both W.Ps

Petitions filed under Article 226 of The Constitution of India praying to issue a writ of mandamus to direct the respondent to pass fresh orders by re-opening the assessment for the years 2009-10 and 2010-2011 under CST as per the petition filed by the petitioner under Section 9(2) of CST Act, 1956 r/w Section 22(6) of TNVAT Act, 2006 dated 19.01.2015.

For Petitioner : Mrs.R.Hemalatha  
(in both W.Ps)

For Respondent : Mr.Cibi Vishnu,  
(in both W.Ps) Additional Government Pleader (Tax)

C O M M O N O R D E R

The petitioner has filed the above Writ Petitions to issue writs of mandamus to direct the respondent to pass fresh orders by re-opening the assessment for the years 2009-10 and 2010-2011 under CST as per the petition filed by the petitioner under Section 9(2) of CST Act, 1956 r/w Section 22 (6) of TNVAT Act, 2006 dated 19.01.2015.

2.It is the case of the petitioner that they have given petitions under Section 9(2) of the CST Act, 1956 r/w Section 22(6) of TNVAT Act, 2006 to re-open the assessment for the years 2009-10 and 2010-2011 on 19.01.2015, however, the respondent has not considered the same yet.

3.Mr.Cibi Vishnu, learned Additional Government Pleader (Tax) taking notice for the respondent submitted that the respondent may be directed to consider the petitions filed by the petitioner and pass orders within a stipulated time.

4.Having regard to the submissions made by the learned counsel on either side, without expressing any opinion with regard to the merits of the case, I direct the respondent to pass orders, on merits and in accordance with law, in the applications filed by the petitioner under Section 9(2) of CST Act, 1956 r/w Section 22(6) of TNVAT Act, 2006 dated 19.01.2015 within a period of four weeks from the date of receipt of a copy of this order.

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

Sd/-  
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

va

To

The Commercial Tax Officer,  
Trichy Road Circle,  
4<sup>th</sup> Floor, Dr.Balasundaram Road,  
Coimbatore - 641 018.

+2cc's to Mrs.R.Hemalatha, Advocate, S.R.No.22951  
+1cc to the Special Government Pleader(Taxes), S.R.No.22814

W.P.Nos.13454 & 13455 of 2016  
and

W.M.P.Nos.11809 & 11810 of 2016

CTK(CO)  
CA(26/04/2016)