

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.03.2016

CORAM

THE Hon'ble Mr.JUSTICE M. DURAISWAMY

W.P.No.26386 of 2015

and

M.P.No.1 of 2015

M/s K.K. Poly Colour India Ltd.,
rep by its Authorised Signatory,
No.F-6, Ambattur Industrial Estate,
Ambattur,
Chennai - 600 058. Petitioner

vs

The Assistant Commissioner, (CT),
Annanagar Assessment Circle,
Chennai - 600 049. Respondent

Writ Petition filed under Article 226 of the Constitution of India praying this Court to issue a Writ of Certiorarified Mandamus to call for the records of the respondent and quash the assessment proceedings in TIN No.33781322112/2007-08 dated 09.07.2015 and direct the respondent to pass orders as per the directions of Madras High Court in WP No.17978 of 2013 dated 08.07.2013 and also considering the reply letters filed by the petitioner on 13.04.2015 and 05.06.2015.

For petitioner : Mr.C. Baktha Siromoni
For respondents : Mr.S. Kanmani Annamalai
AGP

ORDER

The petitioner has filed the above writ petition to issue a Writ of Certiorarified Mandamus to call for the records of the respondent and quash the assessment proceedings in TIN No.33781322112/2007-08 dated 09.07.2015 and direct the respondent to pass orders in WP No.17978 of 2013 dated 08.07.2013 and also considering the reply letters filed by the petitioner on 13.04.2015 and 05.06.2015 as per Section 84 of the TNVAT Act.

2. By Order dated 08.07.2013, this Court, in WP No.17978 of 2013, directed the respondent to consider the petition, filed under Sec.84 of TN VAT Act, on merits and in accordance with law. Now, the respondent had passed the order in Sec.84 Petition, rejecting the same. As against the impugned order, passed under Sec.84 of the Act, a revision is maintainable under Section 54 of TNVAT Act.

3. In these circumstances, without going into the merits of the case, I give liberty to the petitioner to challenge the impugned order dated 09.07.2015, by way of revision, under Sec.54 of TNVAT Act, within a period of two weeks from the date of receipt of copy of this order before the appropriate authority. The revisional authority shall entertain the revision without insisting on the question of limitation and dispose of the same, on merits and in accordance with law, after giving due opportunity to the petitioner. With the above observation, the writ petition is disposed of. No costs. Consequently, connected MP is closed.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

To

The Assistant Commissioner, (CT),
Annanagar Assessment Circle,
Chennai - 600 049.

+1cc to Mr.C.Bakthasiromoni, Advocate, S.R.No.15487
+1cc to the Government Pleader, S.R.No.15539

W.P.No.26386 of 2016

sv(CO)
srg(21/03/2016)

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