IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE : 28.07.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.31828 of 2015
and
M.P.No.1 of 2015

M/s.Dinesh Metal Corporation,
Represented by Power of Attorney,
Mr.Ramesh Pukhraj Chandan,
No.125, Linghi Chetty Street,
Chennai - 600 001. ... Petitioner

Vs.

The Assistant Commissioner
Harbour Assessment Circle,
No.116, Angappa Naicken Street II Floor,
Chennai - 600 001. ... Respondent

Prayer:Petition filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorari calling for the records of the respondent in TIN No.33880020414/2008-2009 dated 29.06.2015 quash the same.

For Petitioner : Mr.Adithya Reddy

For Respondent : Mr.Manokaran Sundaram
Additional Government Pleader

ORDER

Heard Mr.Adithya Reddy, learned counsel for the petitioner and Mr.Manokaran Sundaram, learned Additional Government Pleader appearing for the respondent.

2.The petitioner, who is a registered dealer under the provisions of Tamil Nadu Value Added Tax Act, 2006, on the file of the respondent, has filed this writ petition challenging the proceedings of the respondent dated 29.06.2015. By the said proceedings, the respondent, by exercising its power under Section 84 of the TNVAT Act, has rectified an error in the order of assessment dated 26.02.2014 for the year 2008-2009 by stating that the amount of tax should be Rs.39,543/- and not Rs.3,954/- as mentioned in the order. However, the said order of assessment under the said head viz., Cutting Charges has been set aside by the Appellate Deputy Commissioner (CT), Chennai (North) in Appeal No.VAT/30/2014 dated 10.11.2014. Therefore, the respondent could not have passed the impugned proceedings and even assuming the respondent has passed the proceedings to rectify the typing mistake, in no manner impact the petitioner. Since the assessment under the said head 'Cutting Charges' has been set aside in the reference column of the impugned order in Serial No.2, the respondent has referred to the order of Appellate Deputy Commissioner (CT), Chennai (North) dated 17.06.2015. However, the said order does not pertain to the said assessment year. But, it is stated that it is for a subsequent assessment year.

3.Be that as it may, so far as the levy of tax under the heading Cutting Charges having been set aside by the Appellate Commissioner for the relevant assessment year, the impugned order passed can be taken as a rectification of typographical mistake and no recovery can be made against the petitioner.

4.With the above observations, the Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

sgl

To

The Assistant Commissioner
Harbour Assessment Circle,
No.116, Angappa Naicken Street II Floor,
Chennai - 600 001.

+1cc to the Special Government Pleader(T), S.R.No.43253

W.P.No.31828 of 2015

LRS(CO)
CA(10/08/2016)