IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.02.2016

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THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.No.2050 of 2016
and
W.M.P.No.1791 of 2016

M/s.Benq India Pvt. Ltd. ... Petitioner
89 G.N.T. Road
Moolakadai, Chennai 118

Vs

1. The Joint Commissioner (CT)
Chennai Central Division
4th Floor CT Building
Greams Road Chennai 6

2. The Commercial Tax Officer (FAC)/
Roving Squad V
Enforcement (Central)
Chennai 6 ... Respondents

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, to call for the records of the 1st respondent in the impugned order in RP No.05/2012 dt 17.11.2015 dismissing the revision petition filed by the petitioner as not maintainable quash the same and direct the 1st respondent to decide the revision petition on merits.

For Petitioner : Mr.K.Vaitheeswaran

For Respondents : Mr.S.Kanmani Annamalai
Additional Government Pleader

ORDER

The petitioner has filed the above writ petition to issue a Writ of Certiorari, to call for the records of the 1st respondent in the impugned order in RP No.05/2012 dated 17.11.2015, dismissing the revision petition filed by the petitioner, as not maintainable and to quash the same and to direct the 1st respondent to decide the revision petition on merits.

2. By the impugned order dated 17.11.2015, the 1st respondent dismissed the revision petition filed by the petitioner under Section 54 of the Tamil Nadu Value Added Tax Act, 2006 (hereinafter referred to as "the Act"), stating that the same is not maintainable. Under Rule 14(7) of the Tamil Nadu Value Added Tax Rules, 2007, the revision petition filed by the petitioner is very much maintainable. Inspite of the same, the 1st respondent has erroneously came to the conclusion that the revision petition is not maintainable.

3. Mr.S.Kanmani Annamalai, learned Additional Government Pleader, appearing for the respondents submitted that the 1st respondent may be directed to entertain the revision petition and decide the same on merits.

4. Having regard to the submissions made by the learned counsel on either side and taking note of the fact that the revision petition filed by the petitioner is very much maintainable in view of the provisions of the Act, I set aside the impugned order dated 17.11.2015 and remit the matter back to the 1st respondent, with a direction to entertain the revision petition filed by the petitioner under Section 54 of the Act and decide the same on merits and in accordance with law, after affording an opportunity of personal hearing to the petitioner.

With these observations, the writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

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To

1. The Joint Commissioner (CT)
Chennai Central Division
4th Floor CT Building
Greams Road Chennai 6

2. The Commercial Tax Officer (FAC)/
Roving Squad V
Enforcement (Central)
Chennai 6

+1cc to Mr.K.Vaitheeswaran, Advocate, S.R.No.10497

W.P.No.2050 of 2016 &
W.M.P.No.1791 of 2016

SK(CO)
CA(27/02/2016)