

IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 22.01.2016
CORAM

THE HONOURABLE MR.JUSTICE R.MAHADEVAN

W.P.Nos.2199 to 2202 of 2016
and
WMP.Nos.1890, 1891, 1892 and 1893 of 2016

M/s.Mahaveer Trading Company,
Represented by its Proprietor,
No.118/3, Anna Pillai Street,
Sowcarpet,
Chennai 600 079.

... Petitioner
in all the writ petitions

Vs

The Assistant Commissioner (CT),
Peddunaickenpet Assessment Circle,
Wavoo Mansion,
No.48/39, Rajaji Salai,
Chennai 600 001.

... Respondent
in all the writ petitions

Writ Petitions filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for the records in C.S.T.Nos.87966/2009-10, 87966/2011-12, 87966/2012-13 and 87966/2013-14 dated 31.07.2015 and quash the same.

For Petitioner : Mr.Adithya Reddy
For Respondent : Mr.V.Haribabu, AGP

COMMON ORDER

Heard the learned counsel for the petitioner and the learned Additional Government Pleader who took notice for the respondent. With their consent, all the writ petitions are taken up for final disposal.

2.Challenging the assessment orders dated 31.07.2015 passed by the respondent relating to the years 2009-10, 2011-12, 2012-13 and 2013-14, the petitioner has filed the present writ petitions.

3.Though the petitioner raised various grounds against the impugned orders passed by the respondent in the affidavits filed

along with these writ petitions, the learned counsel for the petitioner during the course of argument submitted that it would suffice, if the applications filed under Section 84 of the Tamil Nadu Value Added Tax Act are directed to be disposed of by the respondent on merits and in accordance with law, within a reasonable time fixed by this court, for which, there is no serious objection on the side of the respondent.

4. In view of the above, without going into the merits of the matters, this Court directs the respondent to consider and pass orders on the petitioner's applications filed under Section 84 of the Act on merits and in accordance with law, after affording due opportunity of personal hearing to the petitioner. The said exercise shall be completed within a period of six weeks from the date of receipt of a copy of this order. The respondent is also directed not to make any recovery till the disposal of section 84 applications.

5. All the writ petitions are disposed of accordingly. No costs. Consequently, connected Miscellaneous Petitions are closed.

-s/d-

Assistant Registrar (CSVI)

True Copy

Sub-Assistant Registrar

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To

The Assistant Commissioner (CT),
Peddunaickenpet Assessment Circle,
Wavoo Mansion,
No.48/39, Rajaji Salai, सत्यमेव जयते
Chennai 600 001.

+4 ccs to Mr. Adithya Reddy Advocate sr.3980,3977
3978,3979
+1 cc to Specila Government Pleader sr.4143

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