IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE : 04.07.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.Nos.22908 & 22909 of 2016

M/s.Mundra Polymers,
Rep. by, Proprietor,
No.9, Pallavan Nagar 1st Street,
Maduravoyal, Chennai-600 095. ... Petitioner in both Writ Petitions

Versus

The Commercial Tax Officer,
Vanagaram Assessment Circle,
No.176-B, MTH Road,
Villivakkam, Chennai-600 049. ... Respondent in both Writ Petitions

Prayer in both Writ Petitions: These Writ Petitions are filed under Article 226 of the Constitution of India, seeking for a Writ of Mandamus, to direct the respondent to consider the representation of the petitioner in letter dated 10.06.2016 seeking to revise his orders in TIN:33601350050/2011-12 and 2012-13 respectively, dated 06.11.2015 and restore the levy of taxes in respect of inter-state sales with reference to the books of accounts and in accordance with law within a time frame.

For Petitioner in both Writ Petitions : Mr.MD.Ghafoor Ur Rahman

For Respondent in both Writ Petitions : Mr.Manokaran Sundaram
Additional Government Pleader

C O M M O N   O R D E R

Heard Mr.MD.Ghafoor Ur Rahman, learned counsel appearing for the petitioner in both Writ Petitions and Mr.Manokaran Sundaram, learned Additional Government Pleader, accepting notice on behalf of respondent in both Writ Petitions. With the consent of the learned counsel on either side, these Writ Petitions are taken up for final disposal.

2. The petitioner-Company, which is a registered dealer on the file of the respondent under the provisions of the Tamil Nadu Value Added Tax, 2006 (hereinafter referred as

"TNVAT Act") and Central Sales Tax Act, 1956 (hereinafter referred as "CST Act"), has filed these Writ Petitions, to direct the respondent to consider the petitioner's representations dated 10.06.2016 filed under Section 84 of the TNVAT Act to revise the order of assessment for the years 2011-12 and 2012-13 respectively, dated 06.11.2015, stating that there is an error apparent on the face of the record.

3. The case of the petitioner is that it has been recorded as if document supporting the contentions of the petitioner were not filed, though such documents were received under acknowledgement of the Tapal Delivery Book dated 24.04.2015. Further, the petitioner states that the assessment of tax at 14.5% local tax on plastic granules as against the actual levy of local rate of tax at 5% prescribed under Entry 102 and 103 of Part B of First Schedule to the TNVAT Act under Commodity Code Nos.2102 and 2103 is also an error, apparent on the face of the record.

4. Since the Applications filed by the petitioner under Section 84 of TNVAT Act are pending before the respondent, it would be appropriate for the respondent to consider the same on merits and in accordance with law.

5. Accordingly, there will be a direction to the respondent to consider the petitioner's Applications under Section 84 of the TNVAT Act, after affording an opportunity of personal hearing to the petitioner and pass orders, on merits and in accordance with law, within a period of three weeks from the date of receipt of a copy of this order.

With the above direction, these Writ Petitions are disposed of. No costs.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

r n s

To

The Commercial Tax Officer,
Vanagaram Assessment Circle,
No.176-B, MTH Road,
Villivakkam, Chennai-600 049.

+2cc's to Mr.MD.Ghafoor Ur Rahman, Advocate, S.R.No.37188
+1cc to the Special Government Pleader(T), S.R.No.37821

W.P.Nos.22908 & 22909 of 2016

MSM(CO)
CA(21/07/2016)