IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.7.2016

CORAM :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition Nos.24043 & 24044 of 2016
& WMP.Nos.20554 & 20555 of 2016

Tvl.Bishweshwarlal Steel, rep.
by its Partner Deepak Gupta ...Petitioner in both WPs

Vs

The Assistant Commissioner (CT),
Broadway Assessment Circle,
No.199, Thambu Chetty Street,
Chennai-1. ...Respondent in both WPs

PETITIONS under Article 226 of The Constitution of India praying for the issuance of Writs of Certiorari to call for the records on the files of the respondent in TIN : 33200040867/2011-12 and TIN : 33200040867/2012-13 dated 12.5.2016 and quash the same as being without jurisdiction and authority of law.

For Petitioner : Mr.R.Senniappan
For Respondent : Mr.S.Kanmani Annamalai, AGP

COMMON ORDER

Mr.S.Kanmani Annamalai, learned Additional Government Pleader takes notice for the respondent. Heard both. By consent, the writ petitions are taken up for final disposal.

2. The petitioner is a registered dealer on the file of the respondent under the provisions of the Tamil Nadu Value Added Tax Act, 2006. In these writ petitions, the petitioner challenges the orders of assessment dated 12.5.2016 for the years 2011-12 and 2012-13.

3. It is seen that the petitioner had filed an application under Section 84 of the said Act for rectification of certain errors in the assessment orders. Unfortunately, the Assessing Officer did not even receive the application, however, made the following endorsement in the letter delivery book :

"The order was passed after giving reasonable opportunity to the dealer. The dealer filed this petition after the expiry of statutory time limit (30 days - thirty days). Hence, the petition filed by the dealer cannot be entertainable as per Act.

Sd/-
1.7.2016"

4. The manner, in which, the respondent acted is wholly untenable and erroneous. If the respondent is of the opinion that there is no error in the orders passed, he should assign reasons. That apart, there is no time limit for filing the application under Section 84 of the said Act. In any event, the respondent could not have returned the application by making the above endorsement in the letter delivery book. Henceforth, the respondent shall not deal with the assessees in such a manner.

5. In the light of the above, the writ petitions are disposed of with a direction to the respondent to consider the petitioner's application filed under Section 84 of the said Act dated 1.7.2016 and pass orders on merits and in accordance with law. The above exercise shall be completed within a period of eight weeks from the date of receipt of a copy of this order. Till orders are passed on the said application, no coercive action shall be initiated against the petitioner for recovery of tax and penalty. No costs. Consequently, the above WMPs are closed.

Sd/-
Assistant Registrar(V)

//True Copy//

Sub Assistant Registrar

To

The Assistant Commissioner (CT),
Broadway Assessment Circle, Chennai-1.

+1cc to Mr.R. Senniappan, Advocate, S.R.No.39080
+1cc to the Government Pleader, S.R.No.39959

PUR(CO)
EU(19/07/2016)

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