IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.02.2016

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THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.Nos.2653 & 2654 of 2016 and
W.M.P.Nos.2203 & 2204 of 2016

M/s.Kalyan Jewellers India Pvt. Ltd.,
rep by its Manager,
No.283, 5th Cross Street,
100 Feet Road,
Coimbatore. ... Petitioner in both W.Ps

Vs.

The Assistant Commissioner,
Commercial Taxes,
Gandhipuram Circle,
Coimbatore. ... Respondent in both W.Ps

PetitionS filed under Article 226 of The Constitution of India praying to issue a writ of mandamus to direct the respondent herein to consider the Rectification Petition dated 22.12.2015 filed by the petitioner under Section 84 of the TANVAT Act, 2006 to revise the order dated 30.11.2015 bearing TIN No.33532183658 for the year 2010-2011 and 2011-2012 and to pass orders on merits after affording an opportunity of hearing to the petitioner within a time frame as stipulated by this Court.

For Petitioner : Ms.P.T.Asha
(in both W.Ps) for M/s.Sarvabhuaman Associates

For Respondent : Mr.Manoharan Sundaram,
(in both W.Ps) Additional Government Pleader (T)

C O M M O N O R D E R

The petitioner has filed the above Writ Petitions to issue writ of mandamus to direct the respondent herein to consider the Rectification Petitions dated 22.12.2015 filed under Section 84 of the TANVAT Act, 2006 to revise the order dated 30.11.2015 bearing TIN No.33532183658/2010-11 and TIN No.33532183658/2011-2012 and to pass orders on merits after affording an opportunity of hearing to the petitioner within a time frame.

2.Since the issues involved in both the Writ Petitions are one and the same, the learned counsel on either side submitted that both the Writ Petitions may be disposed of by a common order.

3.It is the case of the petitioner that they have filed petitions under Section 84 of the TANVAT Act to revise the order dated 30.11.2015 and till date no orders have been passed on their petitions and on the contrary, the respondent had now directed them to pay the tax and penalty immediately through their revised notice dated 12.01.2016. Further, the petitioner contended that if the respondent is allowed to proceed further without passing an order on the petitions dated 22.12.2015, they would be put to irreparable loss and hardship.

4.Mr.Manoharan Sundaram, learned Additional Government Pleader (Tax) on taking notice for the respondent submitted that the respondent may be directed to dispose of the petitions filed under Section 84 of TANVAT Act and pass orders on merits and in accordance with law, after hearing the petitioner.

5.Having regard to the submissions made by the learned counsel on either side, I direct the respondent to consider the petitions dated 22.12.2015 filed by the petitioner and pass orders on merits and in accordance with law within a period of four weeks from the date of receipt of a copy of this order. It is needless to say that the respondent shall not proceed further in the matter till orders are passed in the Section 84 petitions.

6.With this observation, the Writ Petitions are disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar



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To
The Assistant Commissioner,
Commercial Taxes,
Gandhipuram Circle,
Coimbatore.
+1 cc to M/s.Sarvabhauman Associates sr.6443



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