

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.08.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.28253 of 2016

M/s.Chennai Electricals,
Rep. By its Proprietor,
No.103, Govindappa Naicken Street,
Chennai - 1. ... Petitioner

Vs.

The Commercial Tax Officer,
Kothawalchavadi Assessment Circle,
Station:48/49, Wavoo Mansion,
Rajaji Salai, Chennai - 1. ... Respondent.

PRAYER: Writ Petition filed under Article 226 of Constitution of India praying to issue Writ of mandamus to direct the respondent to consider the petition dated 17.06.2015 which is acknowledged by the respondent on 24.06.2015 and pass revised order by considering the credit notes, actual claim of ITC and payment of tax as per returns.

For Petitioner : Ms.C.Rekha Kumari

For Respondent : Ms.Vasudha Thiyagarajan, AGP

ORDER

Heard Ms.C.Rekha Kumari, learned counsel for the petitioner and Ms.Vasudha Thiyagarajan, learned Additional Government Pleader, who accepts notice for the respondent, and with their consent, the writ petition itself is taken up for disposal.

2. The petitioner has filed this writ petition seeking a direction to the respondent to consider their application filed under Section 84 of the Tamil Nadu Value Added Tax Act, 2006, dated 17.06.2015, in and by which, the petitioner seeks for certain rectification in the order of assessment dated 28.11.2014 for the year 2011-2012.

3. Learned Additional Government Pleader submitted that a reasonable time limit may be granted to the respondent to consider the application filed by the petitioner.

4. In the light of the above, without going into the merits of the contention of the petitioner in the application, there will be a direction to the respondent to consider the petitioner's application filed under Section 84 of the TNVAT Act, dated 17.06.2015 on merits and in accordance with law, after affording an opportunity of personal hearing to the petitioner, within a period of three weeks from the date of receipt of a copy of this order. With this direction, the writ petition is disposed of. No Costs.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

rkm

To

The Commercial Tax Officer,
Kothawalchavadi Assessment Circle,
Station:48/49, Wavoo Mansion,
Rajaji Salai, Chennai - 1.

1 cc to Ms.C.Rekhakumar, Advocate, sr.46226

1 cc to The Special Government Pleader, (Taxes), sr.46437

सत्यमेव जयते 0W.P.No.28253 of 2016

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kra 31.08.2016

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