

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 01.09.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.30242 of 2016 &

W.M.P.Nos.26233 & 26234 of 2016

M/s.Velumani Engineering Works,  
Rep. by its Proprietor-K.Arumugam,  
No.72, Sanganoor Road,  
Ganapathy,  
Coimbatore-641 006.  
Coimbatore District. ... Petitioner

Versus

The Commercial Tax Officer,  
Ganapathy Assessment Circle,  
Coimbatore,  
Coimbatore District. ... Respondent

Prayer: This Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorarified Mandamus to call for the records on the file of the respondent in its impugned order passed CST No.643267/2012-13, dated 01.10.2015 quash the same as illegal and contrary to the scheme of the Act and further direct the respondent to consider and pass orders on the Application made by the petitioner under Section 84 of TNVAT Act, 2006, dated 25.06.2016.

For Petitioner : Mr.S.Rajasekar  
For Respondent : Ms.Vasudha Thiagarajan  
Additional Government Pleader

O R D E R

Heard Mr.S.Rajasekar, learned counsel appearing for the petitioner and Ms.Vasudha Thiagarajan, learned Additional Government Pleader, accepting notice on behalf of respondent. With the consent of the learned counsel on either side, the Writ Petition is 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"), has filed this Writ Petition, challenging the order of Assessment dated 01.10.2015 for the year 2012-13.

3. The petitioner has filed an Application under Section 84 of the TNVAT Act, to revise the order of Assessment, raising various issues. Since the Application is still pending with the respondent, it would be appropriate for the respondent to consider the same on merits and in accordance with law.

4. The learned Additional Government Pleader appearing for the respondent submits that the reasonable time may be granted to the respondent to consider the matter.

5. Taking note of the submissions on either side and as it is stated that the petitioner Bank account has been attached, there will be a direction to the respondent to consider the Application under Section 84 of the TNVAT Act, filed by the petitioner, dated 25.06.2016 and pass orders on merits and in accordance with law, after affording an opportunity of personal hearing to the petitioner, within a period of two weeks from the date of receipt of a copy of this order.

With the above direction, the Writ Petition is disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

s/d-

Assistant Registrar(CCC)

True Copy

Sub-Assistant Registrar

r n s

To

The Commercial Tax Officer,  
Ganapathy Assessment Circle,  
Coimbatore, Coimbatore District.

+1 CC to M/s. R. Hemalatha, Advocate SR. 49546

+1 CC to The Special Govt. Pleader Cases, SR. 49628

W.P.No.30242 of 2016 &  
W.M.P.Nos.26233 & 26234 of 2016

BM (CO)

MD : 06.09.2016