

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated 08.09.2016

Coram

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

WP.Nos.31366 & 31667/2016 & WMP.Nos.27212 & 27213/2016

Tvl.Space Crafts represented by
its Proprietor Hanifa M.Mohammed
No.71-A, 2nd Floor, Spencer
Plaza, No.769, Anna Salai, Chennai

..... Petitioner in both WPs

..vs..

The Deputy Commercial Tax Officer
Anna Salai, Assessment Circle,
Chennai-6.

... Respondent in both WPs

Prayer: Writ petitions filed under Article 226 of the Constitution of India praying for writ of certiorarified mandamus calling for the records of the respondent in notice in TIN/33660640753 dated 26.08.2016 and quash the same and direct the respondent to dispose of the application dated 28.06.2016 filed u/s.84 of the TNVAT Act, 2006 before taking any recovery proceedings against the petitioner pursuant to Assessment Orders in TIN No.33660640753/2013-14 ; and TIN No.33660640753/2014-15 dated 20.05.2016.

For Petitioner in both
the writ petitions

: Mr.Adithya Reddy

For Respondent in both
the writ petitions

: Mr.K.Venkatesh, GA

COMMON ORDER

Heard Mr.Adithya Reddy, learned counsel for the petitioner and Mr.K.Venkatesan, learned Government Advocate who accepts notice on behalf of the respondent and with the consent on either side, the writ petitions are taken up for final disposal.

2 The petitioner challenges the notice issued by the respondent dated 26.08.2016 with a prayer to quash the same and for a direction upon the petitioner to dispose of the application filed by the petitioner u/s.84 of the Tamil Nadu Value Added Tax, 2006.

3 The learned Government Advocate appearing for the respondent submitted that reasonable time may be granted to the respondent to dispose of the said petition.

4 Accordingly, without going into the merits of the contentions raised by the petitioner in the said applications dated 26.08.2016, there will be a direction to the respondent to consider the petitioner's applications u/s.84 of the TNVAT Act, 2006, for the Assessment Years 2013-14 and 2014-15 and pass orders 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. Till orders are passed on the said petitions/applications, no coercive action shall be initiated against the petitioner for recovery of tax and penalty as demanded pursuant to the notice dated 26.08.2016. In other words, the notice dated 26.08.2016 shall be kept in abeyance till then.

5 The writ petitions are disposed of with the above direction. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(J)

//True Copy//

Sub Assistant Registrar

To

The Deputy Commercial Tax Officer
Anna Salai, Assessment Circle,
Chennai-6.

+1cc to the Special Government Pleader Sr.51232
+1cc to Mr.Adithya Reddy, Advocate Sr.50883

WP.Nos.31366 & 31367/2016

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srg 29/09/2016