In the High Court of Judicature at Madras

Dated : 07.11.2016

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.38626 of 2016 & WMP.No.33082 of 2016

M/s.Kamalam Sizing Mills, rep.by
its Proprietrix M.Kamalam ...Petitioner

Vs

The Commercial Tax Officer,
Mettur Road Assessment Circle,
Erode, Erode District. ...Respondent

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Mandamus directing the respondent herein to rectify the error on the face of records in the assessment proceedings for the year 2012-13 under Tamil Nadu Value Added Tax Act, 2006 dated 26.8.2016 by disposing of the petition filed by the petitioner under Section 84 of Tamil Nadu Value Added Tax Act, 2006 dated 26.10.2016 as expeditiously as possible.

For Petitioner : Mr.S.Rajasekar
For Respondent : Mr.K.Venkatesh, GA

ORDER

Mr.K.Venkatesh, learned Government Advocate accepts notice for the respondent. Heard both. By consent, the writ petition itself is taken up for final disposal.

2. In this writ petition, the petitioner seeks a direction to the respondent to consider his rectification petition under Section 84 of the Tamil Nadu Value Added Tax Act, 2006 on the ground that certain errors have crept in while passing the assessment order for the year 2013-13 under the provisions of the State Act.

3. It is seen that the rectification petition has been sent by the petitioner by registered post, only on 27.10.2016. Therefore, this Court is not inclined to fix any specific time limit for the disposal of the rectification petition, since the petitioner should give some reasonable time to the Assessing Officer to consider the same.

4. However, it is stated that the reason for approaching this Court is on the ground of initiation of recovery proceedings.

5. If that be the case, the petitioner ought to have appeared before the Assessing Officer in person and requested for an early hearing of the rectification petition filed under Section 84 of the State Act. As already stated, the rectification petition was not presented in person, but has been sent by registered post. The conduct of the petitioner did not infuse much confidence in the mind of this Court.

6. Be that as it may, if the rectification petition is filed under the statutory provisions, it will necessary for the officer to consider the same.

7. In the light of the above, the writ petition is disposed of directing the respondent to consider the rectification petition dated 26.10.2016 filed by the petitioner under Section 84 of the State Act and after affording an opportunity of personal hearing to the petitioner, the respondent shall pass appropriate orders within a period of eight weeks from the date of receipt of a copy of this order. No costs. Consequently, the above WMP is closed.

Sd/-
Asst.Registrar (CS II)

/true copy/

Sub Asst. Registrar

To
The Commercial Tax Officer, Mettur Road Assessment Circle,
Erode, Erode District.

+1 cc to Mrs.R.hemalatha,advocate,sr.63649

+1 cc to Spl.Government Pleader,sr.63521.

gj(co)
krd 25/11

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