IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.11.2016

CORAM:

THE HON 'BLE MR. JUSTICE B.RAJENDRAN

Writ Petition Nos.39479 & 39480 of 2016
& W.M.P.Nos.33775 & 33776 of 2016

M.R.Colour Lab,
Represented by its Sole Proprietor,
L.Narayanan, 1495 Mettur Road,
Chintamani, Erode - 638 011 ... Petitioner in both W.Ps.

Versus

The Assistant Commissioner (CT),
Mettur Road Circle,
Erode ... Respondent in both W.Ps.

Prayer:- Petitions filed under Article 226 of the Constitution of India, seeking for the issuance of a Writ of Certiorarified Mandamus to call for the records on the files of the respondent herein in TIN 3340 3042 907/2012-13 and 2013-14, both dated 10.08.2016, to quash the same and to direct the respondent herein to consider and pass orders on the applications filed on 13.10.2016.

For Petitioner in both W.Ps.: Mr. N.Inbarajan

For Respondent in both W.Ps.: Mr. S.Kanmani Annamalai,
Spl.G.P., (Taxes)

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COMMON ORDER

Heard Mr.N.Inbarajan, learned counsel for the petitioner and Mr.S.Kanmani Annamalai, learned Special Government Pleader for respondent, in both the writ petitions. By consent of the learned counsel for both sides, the writ petitions are taken up for final disposal.

2. The petitioner has filed the above Writ Petitions for the issuance of a Writ of Certiorarified Mandamus, to call for the records on the files of the respondent herein in TIN 3340 3042 907/2012-13 and 2013-14, both dated 10.08.2016, to quash the same and to direct the respondent herein to consider and pass orders on the applications, filed on 13.10.2016.

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3. It is the case of the petitioner-company that they are the registered dealer under the Tamil Nadu Value Added Tax Act, 2006, and carrying on the business of buying and selling handicrafts items, books, reading books, periodical journals, including maps, photo album and photo frames and gift articles, apart from fertilizer, organic manure, insecticide and pesticide and they are the registered dealers on the file of the respondent. Returns were filed and deemed assessments were completed for the years 2012-13 and 2013-14. But the respondent, without verifying the returns filed and without looking to the three commodity codes, referred to in the Annexures, had straight away treated the entire sales as handicrafts liable to be taxed at the rate of 14.5%. The petitioner thereupon filed applications under Section 84 of the Act, on 13.10.2016, before the respondent for rectifying the errors. But, the respondent has taken recovery proceedings. Therefore, the petitioner has approached this Court, by way of these writ petitions.

4. After elaborate arguments, the learned counsel appearing for the petitioner would submit that already the petitioner has approached the respondent, by way of Applications under Section 84 of the Act, to pass appropriate orders and pending that, the apprehension of the petitioner is that, the respondent may demand and collect the amount, by taking coercive steps.

5. The learned Special Government Pleader appearing for the respondent would submit that there has been no demand as of now, and therefore, these writ petitions are premature.

6. Considering the facts and circumstances of the case and taking into consideration the fact that applications filed by the petitioner under Section 84 of the Act are pending consideration before the respondent, suffice to state that the respondent / (authority concern) will dispose of the said applications, after giving an opportunity to the petitioner, as early as possible. It is needless to state that till such order is being passed, the respondent shall not take any coercive steps in collecting the tax dues from the petitioner herein. Accordingly, the writ petitions stand disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

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Sd/-
Assistant Registrar (J)

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Sub-Assistant Registrar

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To

1. The Assistant Commissioner (CT),
   Mettur Road Circle, Erode

+1CC to Spl.GP[T] SR.NO.65779
+1CC to MR.N.INBARAJAN Advocate SR.NO.65046

W.P.Nos.39479 & 39480 of 2016
& W.M.P.Nos.33775 & 33776 of 2016

RV[CO]
MK:02/01/2017

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