IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :22.12.2016

CORAM

THE HONOURABLE MR. JUSTICE RAJIV SHAKDHER

Writ Petition No.44028 of 2016
and W.M.P.No.37836 of 2016

M/s.Deivamani Sizing Mills [Petitioner]
Rep by Partner Narayanakrishnan
No.24, Pavalam Street
Municipal Colony
Erode- 638 001
Erode District

Vs

The Commercial Tax Officer
Mettur Road Circle
Erode, Erode District [Respondent]

Writ petition has been filed under Article 226 of the Constitution of India, praying for a Writ of mandamus calling for the records pertaining to impugned proceedings of the respondent in order-in-original No.50231/2016 dated 23.09.2016 and quashing the same and direct the respondent to release the goods of the petitioner.

For Petitioner : Ms.R.Hemalatha

For Respondent : Mr.S.Kanmani Annamalai, AGP

ORDER

1. Learned counsel for the petitioner says that there is an error apparent on the face of the record.

2. To be noted, the petitioner assails the order dated 14.10.2016, passed by the respondent. The impugned order has been passed qua assessment year 2013-2014.

3.1 Learned counsel for the petitioner says that the apparent error which has crept in, in the order is that, tax at the rate of 5% has been levied on the total deemed value of taxable goods, which is pegged at Rs.92,36,797/-.

3.2. It is the contention of the learned counsel for the petitioner that as per Rule 8(5)(d) of the Tamil Nadu Value

Added Rules, 2007, the Assessing Officer had to levy tax at 50% of deemed sale value of the taxable goods at the rate of 5%.

3.3 It is the submission of the learned counsel for the petitioner that rectification petition dated 30th November, 2016 has been filed, which is pending consideration of the respondent. Be noted, this petition has been preferred under Section 84 of the Tamil Nadu Value Added Tax Act, 2006. Therefore, the only direction that the learned counsel for the petitioner seeks, at the moment, from the Court is, for disposal of the rectification petition.

4. Issue notice. Mr.Kanmani Annamalai, learned Additional Government Pleader, accepts notice on behalf of the respondent. He says, he would have no difficulty, if this Court, were to direct the respondent, to dispose of the rectification petition, within a given time frame.

5. Accordingly, writ petition is disposed of, with a direction to the respondent, to dispose of the pending rectification petition, as expeditiously as possible, not later than six (6) weeks from the date of receipt of a copy of this order.

6. Resultantly, the connected Miscellaneous Petitions stand closed. However, there will be no order as to costs.

Sd/-
Asst.Registrar

/true copy/

Sub Asst. Registrar

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To

The Commercial Tax Officer
Mettur Road Circle
Erode, Erode District

+1cc to The Special Government Pleader (Taxes) sr.75008

W.P.No.44028 of 2016

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