In the High Court of Judicature at Madras

Dated: 22.12.2016

Coram

The Honourable Mr.JUSTICE RAJIV SHAKDHER

Writ Petition No.44104 of 2016
& WMP No.37912 of 2016

DMC Automotive Private Limited
rep. by its Authorised Signatory
A.Shreenivason

.... Petitioner

Vs.

Assistant Commissioner (CT),
Thiruvallur Assessment Circle,
No.174, JN Road,
Thiruvallur - 602 001.

.... Respondent

PETITION under Article 226 of The Constitution of India praying for the issuance of Writ of Certiorarified Mandamus to call for the impugned proceedings of the respondent passed in TIN/33431722381/2014-15 dated 28.10.2016 and quash the same, and further direct the respondent to redo the assessment on the above in accordance with law.

For Petitioner : Mr.N.Murali
For Respondents: Mr.K.Venkatesh, Government Advocate

O R D E R

1. Issue Notice. Mr.K.Venkatesh, accepts notice on behalf of the respondent.

2. With the consent of counsel for parties, the Writ Petition is taken up for hearing and final disposal.

3. By virtue of this Writ Petition, challenge is laid to the order dated 28.10.2016.

4. The limited ground of challenge raised before me by the counsel for the petitioner is that, in calculating the taxable turnover, the respondent has included the sales return, which was reflected in the monthly returns.

5. I have put to the learned counsel for the petitioner, as to whether, he would want to file a rectification petition under Section 84 of the Tamil Nadu Value Added Tax Act, 2006 (in short the 2006 Act).

6. Learned counsel for the petitioner says that he would file such a petition, provided, the petitioner is protected in the meanwhile.

7. Accordingly, the Writ Petition is disposed of with a direction to the petitioner to prefer a rectification petition before the respondent within a period of two (2) weeks from the date of receipt of a copy of the order.

8. Needless to say, the respondent shall dispose of the rectification petition, if filed by the petitioner within the time frame given, as expeditiously as possible, though, not later than four (4) weeks from the date of such institution.

9. It is made clear that, pending disposal of the rectification petition, no coercive action will be taken against the petitioner by the respondent. It is further made clear that, if, the rectification petition is not filed within the time frame given hereinabove, the interim protection given to the petitioner will dissolve automatically.

10. Resultantly, connected Miscellaneous Petition stands closed. However, there will be no order as to costs.

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

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To
Assistant Commissioner (CT),
Thiruvallur Assessment Circle,
No.174, JN Road,
Thiruvallur - 602 001.

+1cc to M/s. N. Murali, Advocate, S.R.No.76355
+1cc to the Government Pleader, S.R.No.75010

CNR(CO)
EU 27.1.17