IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14.03.2017

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THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

W.P.No.6136 of 2017
and
W.M.P.No.6615 of 2017

G.Shanmughasundaram ...Petitioner

Vs.

1.The Commercial tax Officer,
Commercial Tax Office,
(State Bank building)
Nehru Street, 2nd mFloor,
Tindivanam Taluk,
Villupuram District.

2. The Deputy Commercial Tax Officer,
Commercial Tax Office,
2nd Floor, State Bank Building,
Nehru Street,
Tindivanam Taluk,
Villupuram District. ....Respondents

Petition filed under Article 226 of The Constitution of India, praying for the issuance of a Writ of Certiorari to call for the records comprised in the impugned order passed by the 1st respondent dated 31.03.2016 is bearing TIN No.33264723897/2013-14 for the assessment year 2013-2014 and to call for the records comprised in the impugned orders passed by the 2nd respondent dated 17.11.2015 bearing TIN No.33264723897/2014-2015 and all proceedings pursuant thereto and quash the same as unconstitutional and violation of principles of natural justice.

For Petitioner ... Mr.Dr.G.Krishnamurthy

For Respondents .. Mr.K.Venkatesh,
Government Advocate.

O R D E R

Mr.K.Venkatesh, learned Government Advocate, who takes notice on behalf of the respondents. By consent of the parties, the main writ petition itself is taken up for final disposal at the admission stage.

2. Heard Dr.G.Krishnamurthy, learned counsel appearing for the petitioner and the learned Government Advocate appearing for the respondents..

3. Though this writ petition is filed challenging the order of assessment in respect of the assessment years 2013-2014 and 2014-2015 on various grounds, learned counsel for the petitioner submitted that the petitioner may be given liberty to file an application under Section 84 of the Tamil Nadu Value Added Tax Act seeking for rectification of certain mistakes in view of the fact that the TIN number referred to in one of the proceedings is totally different from that of the TIN number provided to the petitioner.

4. Accordingly, this writ petition is disposed of by granting liberty to the petitioner to approach the concerned authority and file such application within a period of two weeks from the date of receipt of a copy of this order. If any such application is filed, it is for the concerned authority to consider such application and pass orders on the same on merits and in accordance with law after giving due opportunity of hearing to the petitioner. Such exercise shall be done by such authority within a period of four weeks from the date of such application. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Asst.Registrar

/true copy/

Sub Asst. Registrar

vsi

To

1.The Commercial tax Officer,
Commercial Tax Office,
(State Bank building)
Nehru Street, 2nd mFloor,
Tindivanam Taluk,
Villupuram District.

2. The Deputy Commercial Tax Officer,
Commercial Tax Office,
2nd Floor, State Bank Building,
Nehru Street,
Tindivanam Taluk,
Villupuram District.

+1cc to Special Government Pleader(Taxes)sr.16017

+1cc to Dr.G.Krishnamurthy,Advocate sr.15706

W.P.No.6136 of 2017

sv1(co)
ss(22/3/2017)