

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED:06.04.2017

CORAM

THE HONOURABLE MR.JUSTICE RAVICHANDRABAABU

W.P.No.8209 of 2017

and

W.M.P.Nos.8966 and 9030 of 2017

K.Palanisamy

... Petitioner

vs.

The Assistant Commissioner (CT),
Bhavani,
Erode District.
... Respondent

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for the records on the file of the respondent in his impugned proceedings made in TIN 33172942299/ 2012-2013 dated 15.09.2016 and quash the same.

For Petitioner : Mr.R.Hemalatha

For Respondent : Mr.K.Venkatesh,
Government Advocate.

O R D E R

Mr.K.Venkatesh, learned Government Advocate, takes notice for the respondent and by consent of the parties, the main writ petition itself is taken up for final disposal.

2. Though this writ petition is filed challenging the order of assessment passed by the respondent dated 15.09.2016, the learned counsel for the petitioner submits that since there is an error apparent on the face of the order itself, she may be permitted to file an application under Section 84 of the TamilNadu VAT Act, 2006, seeking for rectification of such mistake.

3. Learned Government Advocate submitted that if the petitioner is having a point for filing a rectification application under section 84 of the said Act, it is for him to do so as the limitation for such filing has not expired so far.

4. Considerirng the above stated facts and circumstances, this writ petition is disposed of with liberty to the petitioner to file such an application within a period of two weeks from the date of receipt of a copy of this order. On receipt of such application, the respondent shall consider the same on its own merits and pass orders in accordance with law within a period of two weeks thereafter. It is made clear that this Court has not expressed any view on the merits of the claim made by the petitioner as it is for him to work out his remedy before the respondent. Till an order is passed in the said application, the respondent shall not take any coercive steps against the petitioner. If no application is filed within the time stipulated by this Court, it is open to the respondent to proceed against the petitioner in accordance with law in pursuant to the order impugned in this writ petition. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(J)

//True Copy//

Sub Assistant Registrar

vsi

To

The Assistant Commissioner (CT),
Bhavani, Erode District.

+1cc to the Special Government Pleader Sr.20853
+1cc to M/S.R.Hemalatha, Advocate Sr.20614

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