

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.02.2017

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THE HONOURABLE MR.JUSTICE RAJIV SHAKDHER

W.P.No.3033 of 2017

And

W.M.P.Nos.2963 and 2964 of 2017

M/s.Seetharaman Agencies
Rep. by its Proprietrix – R.Saraswathi ... Petitioner

Vs.

The Deputy Commercial Tax Officer (Main),
Virudhachalam Assessment Circle,
Virudhachalam,
Cuddalore District. ... Respondent

Prayer:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records on the file of the Respondent in its impugned proceedings made in TIN:33034425215/2013-14, dated 17.10.2014 quash the same.

For Petitioner : Ms.R.Hemalatha
For Respondent : Mr.K.Venkatesh
Government Advocate

O R D E R

1.Issue Notice. Mr.K.Venkatesh, learned Government Advocate, accepts notice on behalf of the respondent. With the consent of the

learned counsels for parties, the writ petition is taken up for hearing and final disposal.

2.After some arguments, learned counsel for the petitioner says, there is an error apparent on the face of the record pertaining to Invoice No.94, dated 26.06.2013, which even, according to the assessment order, was accounted for, but somehow, stands included in the taxable turnover determined by the respondent.

3.To be noted, the invoice in issue, as per the assessment order, bears a value equivalent to Rs.1,88,919/-. The impugned order is dated 17.10.2014.

4.After being queried, the learned counsel for the petitioner says that the apparent error, if any, can be corrected by the respondent under Section 84 of the Tamil Nadu Value Added Tax Act, 2006.

5.In these circumstances, this Court need not issue any directions. If such a remedy is available to the petitioner, the petitioner will be at liberty to avail of the same, albeit, in accordance with law.

6.The writ petition is accordingly, disposed of. Consequently, the connected pending applications are also closed. However, there shall be no order as to costs.

08.02.2017

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Index: Yes/ No

Internet: Yes/ No

To

The Deputy Commercial Tax Officer (Main),
Virudhachalam Assessment Circle,
Virudhachalam,
Cuddalore District.

RAJIV SHAKDHER,J.
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