

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.04.2017

CORAM

THE HON'BLE Mr. JUSTICE K.RAVICHANDRABAABU

W.P.Nos.9672 and 9673 of 2017

Tvl. Paragon Chemicals
Represented by its Partner
No.113/1, Dr. Alagappa Road,
Purusawakkam, Chennai -600 084. Petitioner in both WPs.

Vs.

The Assistant Commissioner (CT),
Purasawalkam. Respondent in both WPs.

W.P.No.9672 of 2017

This writ petition is filed under Article 226 of the Constitution of India, to issue a writ of Mandamus, directing the respondent to consider and dispose of the petitioner's petition u/s.84 of T.N.VAT Act dated 10.03.2017 before taking any steps for recovery pursuant to the assessment order dated 10.12.2015 in CST No.648383/2012-13.

W.P.No.9673 of 2017

This writ petition is filed under Article 226 of the Constitution of India, to issue a writ of Mandamus, directing the respondent to consider and dispose of the petitioner's petition u/s.84 of T.N.VAT Act dated 10.03.2017 before taking any steps for recovery pursuant to the assessment order dated 28.10.2015 in CST No.648383/2013-14.

For Petitioner : Ms. D. Naveena
For Respondent : Mr.K.Venkatesh,
Government Advocate

COMMON ORDER

In both these writ petitions, the petitioner who is one and the same seeks for a direction to the respondent to dispose of the petitions filed by them under section 84 of the Tamil Nadu VAT Act dated 10.03.2017 in respect of assessment years 2012-2013 and 2013-2014.

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

3. It is seen that the petitioner in pursuant to the revised order of assessment dated 10.12.2015 and 28.10.2015 respectively has filed the application under section 84 on 10.03.2017. It is stated that the said application has not been consider so far. Therefore, without expressing any view on the merits of the claim made by the petitioner in the above said application, I direct the respondent to consider the said application and pass orders of merits and in accordance with law after giving an opportunity of hearing to the petitioner. Such exercise shall be done within the period of three weeks from the date of the receipt of a copy of this order. No costs.

Sd/-
Asst.Registrar

/true copy/

Sub Asst. Registrar

vsi/rkp

To

The Assistant Commissioner (CT),
Purasawalkam.

+1cc to the Special Government Pleader, Sr. 24098

W.P.Nos.9672 and 9673 of 2017

KJ(CO)
VR(27/4/2017)

सत्यमेव जयते

WEB COPY