IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27.04.2017

CORAM

THE HON'BLE Mr. JUSTICE K.RAVICHANDRABAABU

W.P.Nos.10740 & 10741 of 2017
and
WMP.Nos.11678 & 11679 of 2017
& 11680 & 11681/17

Tvl. Anugraha Traders
Rep by its Proprietor Mr.P.G.Balan
No.19/4, Karnavoorpettai, Jayapuram
Tindivanam, Villupuram Dist. ... Petitioner

Vs.

The Commercial Tax Officer,
Tindivanam Assessment Circle,
Tindivanam, Villupuram Dist. ... Respondent

This writ petition is filed under Article 226 of the Constitution of India, to issue a writ of Certiorarified Mandamus, calling for the records on the files of the respondent proceedings in TIN/33774722695/2011-12 dated 21.11.2014, TIN/33774722695/2012-13, dated 22.12.2014 respectively and quash the same being violated the principles of natural justice, illegal, invalid and against the law and direct the respondent to pass orders on petition dated 25.01.2017 filed under section 84 of the Act to revise the assessment for the year 2011-12, 2012-13 respectively.

For Petitioner : Mr.D.Vijayakumar
in both the WP's
For Respondent : Mr.K.Venkatesh,
in both the WP's Government Advocate

COMMON ORDER

Both these writ petitions are filed by challenging the orders of assessment passed in respect of the assessment years 2011-12 and 2012-13 and consequently, for a direction to the respondent to pass orders on the application file by the petitioner under Section 84 in Tamil Nadu VAT Act.

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

3. Though these writ petitions are filed challenging the orders of assessment dated 21.11.2014 and 22.12.2014 in respect of the assessment years 2011-12 and 2012-13 respectively, the learned counsel for petitioner submitted that suffice a direction is issued to the respondent to consider the application filed by the petitioner under Section 84 of the said Act and pass orders on the same on merits. It is seen that the petitioner has filed such application under section 84 of the said Act on 25.01.2017 and that the application is still pending for consideration before the respondent. Therefore, without expressing any view on the merits of the matter, these writ petitions are disposed of, only with a direction to the respondent to consider the application filed by the petitioner under section 84 of the said Act and pass orders on merits and in accordance with law, also after giving due opportunity of hearing to the petitioner. Such exercise shall be done by the respondent within a period of four weeks from the date of receipt of a copy of this order. No costs. Consequently, connected miscellaneous petitions are closed.

-s/d-
Assistant Registrar(CCC)

True Copy

Sub-Assistant Registrar

vsi/mm

To

The Commercial Tax Officer,
Tindivanam Assessment Circle,
Tindivanam, Villupuram Dist.

+1 cc to the M/s.D.Vijayakumar Advocate sr 25634
+1 cc to Special Government Pleader Taxes sr 25923

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