

In the High Court of Judicature at Madras

Dated: 08.03.2017

Coram

The Honourable Mr.JUSTICE K.RAVICHANDRABAABU

W.P.No.5716 of 2017

and

W.M.P.No.6099 of 2017

FMC India Pvt Ltd.,

Rep. By its Authorised Signatory,

No.5, (old No.3), Wheatcrofts Road,

Nungambakkam, Chennai 600 034.

.... Petitioner

Vs.

The Assistant Commissioner (CT),

Valluvarkottam Assessment Circle,

No.10, Palaniappa Maligai,

4th Floor, Greams Road,

Chennai 600 006.

...Respondent

Prayer:Writ petition filed under Article 226 of the Constitution of India for issuance of a writ of mandamus to direct the respondent to consider the Rectification Application dated 27.02.2017 made under section 84 of the TN VAT Act seeking to rectify the Assessment Order passed in CST 818544/2015-16 dated 30.01.2017.

For Petitioner : Mr.A.Ravichandran

For Respondent : Mr.K.Venkatesh
Government Advocate

O R D E R

Mr.K.Venkatesh, learned Government Advocate takes notice for the respondent. By consent, the main writ petition is taken up for final disposal at the admission stage itself.

2.This writ petition is filed seeking for a mandamus directing the respondent to consider the Rectification Application dated 27.02.2017 made under section 84 of the Tamilnadu VAT Act, seeking to rectify the Assessment Order passed in CST 818544/2015-16 dated 30.01.2017.

3.It appears that the petitioner aggrieved against the assessment order passed by the respondent, has filed an application for rectification under section 84 of the Tamilnadu VAT Act. Whether the petitioner is entitled to get the rectification of the assessment order or not, is for the respondent to consider and decide and therefore, this court, at this stage, is not expressing any view on the merits of the claim made by the petitioner. It is also seen that the very application was filed only on 27.02.2017 and this writ petition was filed within two weeks from the date of such filing of the application. Therefore, the petitioner has to give reasonable time for the respondent to act on the petitioner's application and pass appropriate orders on merits and in accordance with law. Therefore, this writ petition is disposed of by directing the respondent to consider the rectification application of the petitioner dated 27.02.2017 and pass orders on the same on merits and in accordance with law at the earliest possible time, at any event, within a period of four weeks from the date of receipt of a copy of this order. No costs. The connected miscellaneous petition is closed.

Sd/-
Asst.Registrar (CS IV)

/true copy/

Sub Asst. Registrar

To

The Assistant Commissioner (CT),
Valluvarkottam Assessment Circle,
No.10, Palaniappa Maligai,
4th Floor, Greams Road,
Chennai 600 006.

+1 cc to Mr.A.Ravichandrabaabu,advocate,sr.15114

+1 cc to Spl.Govt.Pleader,sr.15001.

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