

In the High Court of Judicature at Madras

Dated: 12.01.2017

Coram

The Honourable Mr.JUSTICE RAJIV SHAKDHER

Writ Petition No.1083 of 2017
& WMP No.1053 of 2017

Rice Lake Weighing Systems India Ltd.,
represented by its Managing Director
Mr.G.Guru Ganesh
A-27, SIPCOT Industrial Growth Centre,
Oragadam,
Sriperumbudur Taluk - 602 105 Petitioner

Vs.

The Assistant Commissioner (CT),
Chrompet Assessment Circle,
No.117, Station Road, Radha Nagar,
Chennai - 600 044. Respondent

PETITION under Article 226 of The Constitution of India
praying for the issuance of Writ of Certiorari to call for the
records relating to the assessment order in
TIN/33760924520/2009-10 dated 29.01.2015 passed by the
respondent, quash the same as arbitrary and illegal.

For petitioner : Mr.Joseph Prabakar
For Respondents : Mr.S.Kanmani Annamalai, AGP

सत्यमेव जयते
O R D E R

1. Issue notice. Mr.S.Kanmani Annamalai, accepts notice on behalf of the respondent.

1.1. With the consent of the counsels for parties, the Writ Petition is taken up for final hearing and disposal.

2. This Writ Petition is directed against the assessment order dated 29.01.2015.

2.1. The impugned order pertains the Assessment Year (AY) 2009-10. By virtue of the impugned order, the petitioner has been called upon to pay tax, in the sum of Rs.1,38,710/-, after requisite adjustments. In addition, the petitioner is also called upon to pay interest, in the sum of Rs.70,032/-, which is calculated till the date of the order.

3. The petitioner says that, a representation, which is in the nature of a rectification petition under Section 84 of the Tamil Nadu Value Added Tax Act, 2006 (in short 'the 2006 Act'), dated 17.03.2015, was filed with the respondent, which has remained unattended.

4. Having regard to the aforesaid facts and circumstances, the Writ Petition is disposed of with the direction to the respondent to pass an order qua the representation dated 17.03.2015, filed by the petitioner

by treating it as a rectification petition, filed under Section 84 of the 2006 Act.

4.1. For this purpose, the authorised representative of the petitioner will remain present before the respondent on 02.02.2017 at 11.00 a.m.

4.2. If, for any reason, the said date is not convenient to the respondent, he will fix another date, which would be proximate to the date indicated above.

4.3. The respondent, will, after affording personal hearing to the authorised representative of the petitioner, pass a speaking order qua the representation dated 17.03.2015.

4.4. The needful will be done with due expedition, though, not later than eight (8) weeks from the date of receipt of a copy of the order.

5. The Writ Petition is disposed of in the aforementioned terms.

6. Resultantly, the connected Miscellaneous Petition is closed. There will, however, be no order as to costs.

Sd/-
Asst.Registrar (CS III)

/True copy/

SL

Sub Asst. Registrar

To

The Assistant Commissioner (CT),
Chrompet Assessment Circle,
No.117, Station Road, Radha Nagar,
Chennai - 600 044.

+1CC to M. Joseph Prabakaran, Advocate, SR. No.3215
+!CC to the Spl Government Pleader (Taxes) SR.No.3273

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SK(CO)
GN(18/01/2017)