

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED:04.04.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

W.P.No.7833 of 2017
and W.M.P.No.8566 of 2017

M/s. Design Classics Exports Pvt. Ltd.,
Rep. By its Managing Director,
No.9, V.V.Koil Street,
Chinmaya Nagar, Stage-I,
Virugambakkam, Chennai-600 092. ... Petitioner

vs.

Assistant Commissioner (CT)
Saligramam Assessment Circle,
Chennai-600 116. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for the impugned proceedings of the respondent in TIN No.33761381390/2014-2015 and quash the provisional assessment order dated 5.3.2015 as passed without authority of law.

For Petitioner : M/s.P.Rajkumar.

For Respondents : Mr.K.Venkatesh,
Government Advocate.

सत्यमेव जयते
O R D E R

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

2. Though this writ petition is filed challenging the order of provisional assessment dated 05.03.2015, the learned counsel for the petitioner submitted that it would be suffice that the application filed by the petitioner later under Section 84 of the Tamil Nadu VAT Act, 2006 seeking for rectification, is directed to be disposed of within the time frame.

3. It is stated by the learned counsel for the petitioner

that such application was filed on 08.03.2015 followed by another application on 07.01.2016. It is further stated that those applications are not yet disposed of.

4. Needless to say that it is for the respondent to consider those applications and pass orders on the same on merits and in accordance with law if no order is passed so far on those applications. Therefore, without expressing any view on the merits of the matter, I only direct the respondent to consider the applications filed by the petitioner on 08.03.2015 and 07.01.2016 and pass orders on the same on merits and in accordance with law, 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. Accordingly, the writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

s/d-
Assistant Registrar (CCC)

True Copy

Sub-Assistant Registrar

vs i

To

Assistant Commissioner (CT)
Saligramam Assessment Circle,
Chennai-600 116.

+lcc to Mr.P.Raj Kumar, Advocate SR.No.19851
+lcc to the Special Government Pleader SR.No.20109

W.P.No.7833 of 2017

RJ (CO)
GN (05/04/2017)

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