IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.04.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

W.P.Nos.8841 to 8843 of 2017
and
W.M.P.Nos.9698 to 9700 of 2017

M/s.New Saravana Stores Bramandamai,
Rep. by its Partner - Y.Pondurai,
No.128, 129 and 130, North Usman Road,
T.Nagar, Chennai 600 017 ...Petitioner in all the WPs

Vs.

The Assistant Commissioner (CT),
Pondy Bazaar Assessment Circle,
Chennai. ...Respondent in all the WPs

Prayer: These writ petitions are filed under Article 226 of the Constitution of India, to issue a writ of mandamus directing the respondent to rectify the error on the face of records in the assessment proceedings for the year 2013-14, 2014-15 and 2015-16 under TNVAT Act, 2006 dated 31.10.2014, 31.10.2015 and 31.10.2016 respectively, by disposing of the petition filed by the petitioner under Section 84 of TNVAT Act, 2006 dated 31.03.2017 as expeditiously as possible.

For Petitioner in all the WP's : Mr.Rajasekar

For Respondents in all the WP's : Mr.K.Venkatesh Government Advocate

C O M M O N   O R D E R

These three writ petitions are filed seeking for a direction to the respondent to dispose of the petitions filed by the petitioner under section 84 of Tamil Nadu VAT Act, 2006, dated 31.03.2017 in respect of the assessment years 2013-14, 2014-15 and 2015-16.

2. It is contended by the petitioner that these petitions filed under Section 84 of the said Act, have to be taken up first and decided before ever deciding the issue with regard to

the revision of assessment as sought to be done by the respondent in pursuant to issuance of notices for revision dated 29.12.2016, 05.01.2017, 13.01.2017. According to the petitioner if the petitioner succeeds in their attempt under Section 84 of the said Act, there may not be any requirement of revision.

3. This Court, at this stage, is not expressing any view on the claim made by the petitioner as it is for the the respondent to consider and decide on its own merits and in accordance with law. Therefore, these writ petitions are disposed of only by directing the respondent to consider the petitions filed under section 84 of TNVAT Act, 2006, dated 31.03.2017 in respect of all the three assessment years and pass orders on the same on merits and in accordance with law, after giving opportunity of personal hearing to the petitioner. Such exercise shall be done by the respondent within a period of three weeks from the date of receipt of a copy of this order. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Asst.Registrar

/true copy/

Sub Asst. Registrar

vsi

To

The Assistant Commissioner (CT),
Pondy Bazaar Assessment Circle,
Chennai.

+3cc's to M/S. R. Hemalatha, Advocate Sr. 22531

+1cc to the Special Government Pleader, Sr. 22347

W.P.Nos.8841 to 8843 of 2017

NRII(CO)
VR(28/4/2017)