IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.04.2017

CORAM

THE HON'BLE Mr. JUSTICE K.RAVICHANDRABAABU

W.P.Nos.9900 to 9907 of 2017
and
W.M.P.Nos.10901 to 10908 of 2017

M/s. Suryaa Foams,
Rep. by its Partner,
No.545, Thirumani Road,
Senoor Village,
Vellore District. ..Petitioner in all the WPs.

Vs.

1. Principal Commissioner &
Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai- 600 005.

2. Commercial Tax Officer,
Gudiyatham East Assessment Circle,
Vellore District. ..Respondents in all the WPs.

W.P.Nos.9900 to 9902 of 2017

These writ petition are filed under Article 226 of the Constitution of India, to issue a writ of Certiorarified Mandamus, calling for the records of the second respondent in his order in TIN 33294243488/2008-09, TIN 33294243488/2009-10 and TIN 33294243488/2010-11 respectively dated 16.02.2017 respectively where in polyurethane foam sheets are assessed at 12.5% instead of the correct rate 4% and quash the assessment order dated 16.02.2017 passed therein and direct the 2nd respondent to pass fresh orders considering petition filed under section 84 of TNVAT Act, after giving personal hearing to the petitioner.

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W.P.No.9903 of 2017

This writ petition is filed under Article 226 of the Constitution of India, to issue a writ of Certiorarified Mandamus, calling for the records of the second respondent in his order in TIN 33294243488/2011-12 dated 16.02.2017 where in polyurethane foam sheets are assessed at 12.5% and 14.5% instead of the correct rate 4% and 5% and quash the assessment order dated 16.02.2017 passed therein and direct the 2nd respondent to pass fresh orders considering petition filed under section 84 of TNVAT Act, after giving personal hearing to the petitioner.

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W.P.Nos.9904 to 9907 of 2017

These writ petition are filed under Article 226 of the Constitution of India, to issue a writ of Certiorarified Mandamus, calling for the records of the second respondent in his order in TIN 33294243488/2012-13, TIN 33294243488/2013-14, TIN 33294243488/2014-15, TIN 33294243488/2015-16, dated 16.02.2017 respectively where in polyurethane foam sheets are assessed at 14.5% instead of the correct rate 5% and quash the assessment order dated 16.02.2017 passed therein and direct the 2nd respondent to pass fresh orders considering petition filed under section 84 of TNVAT Act, after giving personal hearing to the petitioner.

For Petitioner : Mr.C.Bakthasiromoni
For Respondent : Mr.K.Venkatesh,
Government Advocate.

COMMON ORDER

In all these writ petitions, the petitioner, who is one and the same, is aggrieved against the order of assessment dated 16.02.2017 passed in respect of the assessment years 2008-2009 to 2015-2016. The petitioner also prayed for a direction to the 2nd respondent to pass fresh orders of assessment after consider the application filed by them under Section 84 of the Tamil Nadu VAT Act.

2. Heard both sides.

3. Learned counsel appearing for the petitioner submitted that though these writ petitions are filed challenging the order of assessment as well, it is enough if a direction is issued to the 2nd respondent to consider the application filed under Section 84 of the said Act and pass orders on the same on merits and in accordance with law within the time stipulated by this Court.

4. Learned Government Advocate appearing for the respondents submitted that the applications filed under Section 84 of the said Act will be considered and appropriate orders will be passed on merits within the time stipulated by this Court.

5. Considering the fact that though these writ petitions are filed challenging the orders of assessment, the petitioner is seeking only for the disposal of their applications filed under Section 84 of the Tamil Nadu VAT Act and considering the submissions made by the learned Government Advocate on that aspect, these writ petitions are disposed of, only with a direction to the 2nd respondent to consider the applications filed by the petitioner dated 22.03.2017 under Section 84 of the Tamil Nadu VAT Act 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

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2nd 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.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

vsi/rkp

To

1. Principal Commissioner &
   Commissioner of Commercial Taxes,
   Ezhilagam, Chepauk,
   Chennai- 600 005.

2. Commercial Tax Officer,
   Gudiyatham East Assessment Circle,
   Vellore District.

W.P.Nos.9900 to 9907 of 2017
and
W.M.P.Nos.10901 to 10908 of 2017

KGK(CO)
Eu 25.4.17

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