

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.03.2017

CORAM:

THE HON'BLE MR.JUSTICE K.KALYANASUNDARAM

W.P.Nos.4889 to 4896 of 2017 &
W.M.P.Nos.5120 to 5127 of 2017

M/s.V.S.Raviraj,
Civil Engineer & Contractor,
Rep. by its Proprietor Mr.V.S.Raviraj,
Now at "Amma Valli Agam",
No.7A/3A, Eswarar Nagar 2nd Street,
Kodambakkam, Chennai-600 024.
Earlier at No.38, Bharatheswarar Colony,
2nd Street, Chennai-600 024.

... Petitioner in all Writ Petitions

Vs

- 1.The Commercial Tax Officer,
MMDA Assessment Circle,
No.10, Greams Road, Chennai-600 006.
- 2.The Commercial Tax Officer,
Vadapalani II Assessment Circle,
No.621, Anna Salai, Chennai-600 006.
- 3.The Joint Commissioner (CT),
Enforcement (Central), PAPJM Buildings,
Greams Road, Chennai-600 006.

... Respondents in all Writ Petitions

Writ Petitions are filed under Article 226 of the Constitution of India seeking a Writ of Certiorari to call for the records on the files of the first respondent in TIN.33021481804/2007-08, 2008-09, 2009-10, 2010-11, 2011-12, 2012-13, 2013-14 and 2014-15, dated 15.12.2016 and quash the same.

For petitioner in
all Writ Petitions : Mr.V.Sundaresaran
For respondents in
all Writ Petitions : Mr.S.Kanmani Annamalai
Additional Government Pleader

C O M M O N O R D E R

Heard Mr.V.Sundaresaran, learned counsel for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader (Taxes), who took notice for the respondent and with their consent, these writ petitions are taken up for disposal.

2. The petitioner, who is engaged in civil works which are executed for the Corporation such as laying of roads, construction of pathway and cement structures and is registered dealer on the file of the respondent under the provisions of the Tamil Nadu Value Added Tax Act, 2006, has filed these Writ Petitions, challenging the orders of assessment for the years 2007-08, 2008-09, 2009-10, 2010-11, 2011-12, 2012-13, 2013-14 and 2014-15, 15.12.2016.

3. The petitioner has filed Applications dated 09.02.2017, under Section 84 of the TNVAT Act, to revise the orders of Assessment, raising various issues. Since the Applications are still pending with the first respondent, it would be appropriate for the first respondent to consider the same on merits and in accordance with law.

4. The learned Additional Government Pleader appearing for the respondents submits that the reasonable time may be granted to the respondents to consider the matter.

5. Taking note of the submissions on either side, there will be a direction to the first respondent to consider the Applications under Section 84 of the TNVAT Act, filed by the petitioner, dated 09.02.2017 and pass orders on merits and in accordance with law, after affording an opportunity of personal hearing to the petitioner, within a period of four weeks from the date of receipt of a copy of this order.

6. With the above direction, these Writ Petitions are disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

r n s
To

1.The Commercial Tax Officer,
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2.The Commercial Tax Officer,
Vadapalani II Assessment Circle,
No.621, Anna Salai, Chennai-600 006.

3.The Joint Commissioner (CT),
Enforcement (Central), PAPJM Buildings,
Greams Road, Chennai-600 006.

+lcc to Mr.V.Sundareswaran, Advocate Sr.14411
+lcc to the Special Government Pleader Sr.14149

W.P.Nos.4889 to 4896 of 2017 &
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srg 21/03/2017



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