IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.04.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

W.P.No.1237 of 2017
and
WMP.No.1172 of 2017

M/s. Shannu Power Systems (P) Ltd.,
Rep. By its Director,
No.10/922, Elango Salai,
Mogappair East, Chennai - 600 037. ... Petitioner

Vs.

The Assistant Commissioner, (CT), (FAC)
J.J. Nagar Assessment Circle,
Thirumangalam, Anna Nagar,
Chennai-600 040. ... Respondent

Prayer:
Petition filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorarified Mandamus, to call for the records of the respondent in his proceedings in TIN 33201347554/2014-15 dated 31.10.2016 and the order passed by the respondent in TIN.33201347554/2014-15 dated 23.12.2016 pending disposal of this writ petition.
(Prayer amended as per order dated 09.03.2017 in WMP.No.4602/2017 in WP.No.1237/2017)

For Petitioner : M/s.C.Bakthasiromoni
For Respondents: Mr.K.Venkatesh
Government Advocate (Taxes)



O R D E R

Heard the learned counsel appearing for the petitioner and the learned Government Advocate appearing for the respondent.

2. Though this writ petition is filed, challenging the order of assessment dated 31.10.2016, in respect of the assessment year 2014-2015, the learned counsel for the petitioner submitted

that suffice, if a direction is given to the respondent to consider the application filed by the petitioner under Section 84 of the Tamil Nadu Value Added Tax Act, 2006 on 16.12.2016 and pass orders on the same within a time stipulated by this Court.

3. The learned Government Advocate submitted that the respondent will consider the said application and pass orders, without loss of further time.

4. Considering the above stated facts and circumstances and submissions made by the learned counsel on either side, without expressing any view on the claim made by the petitioner on merits of the matter, this writ petition is disposed of, only by directing the respondent to consider the application dated 16.12.2016 filed by the petitioner under Section 84 of the TNVAT Act and pass orders on its own merits and in accordance with law, after giving due opportunity of personal 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. No cost. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

mk/mm

To

The Assistant Commissioner, (CT), (FAC)
J.J. Nagar Assessment Circle,
Thirumangalam, Anna Nagar,
Chennai-600 040.

+1cc to Mr.C. Bakthasiromoni, Advocate, S.R.No.20992
+1cc to the Spl.Government Pleader (Taxes), S.R.No.20856

nrjk(CO)
md(21/04/2017)

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