IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.06.2017

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THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

Writ Petition No.13838 of 2017
and
WMP Nos.15025 & 15026 of 2017

M/s Sudharsan Engineering,
Rep. by its Proprietrix Tmt.S.Sangeetha,
No.84, Sidco Women's Industrial Estate,
Thirumullaivoyal, Chennai 600 062. .. Petitioner

Vs.

1. The Commercial Tax Officer,
Thirumullaivoyal Assessment Circle,
No.27, Ground Floor, Makkaram Thottam,
Chennai-600 099.

2. The Additional Principal Secretary and
Commissioner of Commercial Taxes,
Ezilagam, Chepauk, Chennai - 600 005.

3. The State of Tamilnadu,
Rep by its Secretary,
Commercial Taxes and Registration Department
Fort St George, Chennai-600 009. .. Respondents

Prayer: Writ petition filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorarified Mandamus, to call for the records of the first respondent in TIN/33801365557/2015-16 dated 09/02/2017 quash the same and further direct the first respondent to pass order in the representations dated 05/04/2017 as directed by the second respondent in proceedings Ltr.No.D3/10438/2017 dated 10/04/2017 and subsequent representation dated 08/05/2017.

For Petitioner : Mr.V.Sundareswaran
For Respondents : Mr.K.Venkatesh
Government Advocate

O R D E R

Heard Mr.V.Sundareswaran, learned counsel for the petitioner and Mr.K.Venkatesh, learned Government Advocate, appearing for the respondents. By consent of the parties, the main writ petition itself is taken up for final disposal at the admission stage itself.

2. Though this writ petition is filed challenging the order of assessment dated 09.02.2017, the fact remains that the petitioner has already filed an application under Section 84 of the TNVAT Act on 08.05.2017 before the first respondent and such application is still pending consideration. Therefore, instead of going into the correctness or otherwise of the order passed by the Assessing Authority, this Court is of the view that suffice if a direction is issued to the first respondent to dispose of the revision filed under Section 84 of the TNVAT Act, within a short time, so that all the points raised by the petitioner before this Court, can be considered by the first respondent and appropriate orders could be passed.

3. Accordingly, this writ petition is disposed of, without expressing any view on the claim made by the petitioner, only by directing the first respondent to dispose of the application filed under Section 84 of the TNVAT Act, dated 08.05.2017 on its own merits and in accordance with law, after giving due opportunity of hearing to the petitioner. Such exercise shall be done by the first respondent within a period of three weeks from the date of receipt of a copy of this order. No costs. Consequently, connected miscellaneous petitions are closed.

-s/d-
Assistant Registrar(CSV)

True Copy

Sub-Assistant Registrar

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To

1. The Commercial Tax Officer,
Thirumullaivoyal Assessment Circle,
No.27, Ground Floor, Makkaram Thottam,
Chennai-600 099.

2. The Additional Principal Secretary and
Commissioner of Commercial Taxes,
Ezilagam, Chepauk, Chennai - 600 005.

3. The Secretary to Government
State of Tamil Nadu
Commercial Taxes and Registration Department
Fort St George, Chennai-600 009.

+1 cc to Special Government Pleader sr 40001

W.P.No.13838 of 2017

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