

In the High Court of Judicature at Madras

Dated : 24.10.2017

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.27156 of 2017 & WMP.No.29014 of 2017

M/s.Mando Automotive India
Private Limited, rep.by its
Authorized Signatory

...Petitioner

Vs

The Deputy Commissioner (CT)-IV,
Large Taxpayers Unit, No.34,
Dugar Towers, 5th Floor,
Marshalls Road, Chennai-8.

...Respondent

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Mandamus directing the respondent to pass fresh orders in TIN 33630600757/2015-16 by considering the rectification petition filed by the petitioner under Section 84 of the Tamil Nadu Value Added Tax Act, 2006 on 25.9.2017.

For Petitioner : Mr.C.Bakthasiromani

For Respondent : Mr.K.Venkatesh, GA

ORDER

Mr.K.Venkatesh, learned Government Advocate accepts notice for the respondent. Heard both. By consent, the writ petition itself is taken up for final disposal.

2. The petitioner is before this Court seeking a direction to the respondent to consider the rectification petition filed by the petitioner under Section 84 of the Tamil Nadu Value Added Tax Act, 2006.

3. It is not in dispute that the rectification petition has been received by the respondent on 04.10.2017, as could be seen from the endorsement made in the letter delivery book. In the absence of any contrary record to show that the said endorsement is incorrect or otherwise, it has to be taken that the rectification petition filed under Section 84 of the said Act is on the file of the respondent. The Statute provides for

rectification of mistakes, which are apparent on the face of the record. Therefore, the respondent is bound to consider the rectification petition and pass orders on merits.

4. Accordingly, the writ petition is disposed of with a direction to the respondent to consider the rectification petition filed by the petitioner dated 25.9.2017 and pass appropriate orders thereon on merits and in accordance with law, after affording an opportunity of personal hearing to the authorized representative of the petitioner, within a period of twelve weeks from the date of receipt of a copy of this order. No costs. Consequently, the above WMP is closed.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

To

The Deputy Commissioner (CT)-IV,
Large Taxpayers Unit, No.34,
Dugar Towers, 5th Floor,
Marshalls Road, Chennai-8.

+1cc to Mr Baktha Siromoni, Advocate Sr. 75563
+1cc to the Special Government Pleader Sr. 75019

सत्यमेव जयते

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WMP.No.29014 of 2017

AR(IV)
VR(30/10/2017)