IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 03.01.2017

CORAM

THE HONOURABLE Mr.JUSTICE RAJIV SHAKDHER

W.P.No.44439 of 2016 and W.M.P.No.38279 of 2016
AND
W.P.No.44440 of 2016 and W.M.P.No.38280 of 2016

M/s.K.S.R. & Co.,
Rep. by its Partner S.Raghuraman,
Mettu Street,
Thenkodipakkam [PO],
Killiyanur [via] Vanur [TK],
Villupuram District 604 102. ... Petitioner in both WPs

Vs

The Commercial Tax Officer,
Tindivanam Main Assessment Circle,
Tindivanam. ... Respondent in both WPs

W.P.No.44439 of 2016 : Writ Petition filed under Article 226 of the Constitution of India praying for a Writ of Certiorari to call for the records on the file of the respondent proceedings in TIN.33714723504/2013-14 dated 29.11.16 and quash the same being violated the principles of natural justice, illegal, invalid and against the law.

W.P.No.44440 of 2016 : Writ Petition filed under Article 226 of the Constitution of India praying for a Writ of Certiorari to call for the records on the file of the respondent proceedings in TIN.33714723504/2014-15 dated 29.11.16 and quash the same being violated the principles of natural justice, illegal, invalid and against the law.

For Petitioner in both WPs	:	Mr.D.Vijayakumar
For Respondent in both WPs	:	Mr.K.Venkatesh, Government Advocate

C O M M O N   O R D E R

1. After some arguments, learned counsel for the petitioner seeks, leave to withdraw the petitions with liberty to file rectification petitions, under Section 84 of the Tamil Nadu Value Added Tax, 2006.

2. The only apprehension of the learned counsel for the petitioner is that, in the meanwhile, the respondent may take coercive action against the petitioner.

3. Mr.K.Venkatesh, learned counsel appearing for the respondent says, if rectification petitions are filed within the time frame, that may be set forth by the Court, then no coercive action will be taken, till the rectification petitions are disposed of.

4. Accordingly, the Writ Petitions are dismissed as withdrawn, with liberty to file rectification petitions. Rectification petitions will be filed, within a period of two (2) weeks, from the date of receipt of a copy of the order. Pending disposal of the rectification petitions, no coercive action will be taken against the petitioner. Resultantly, the pending Miscellaneous Petitions are also closed.

5. It is made clear that, if, the rectification petitions are not filed, within the time frame set out herein above, then, the protection granted by this Court shall stand automatically dissolved.

6. There shall, however, be no order as to costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

1 The Commercial Tax Officer,
Tindivanam Main Assessment Circle,
Tindivanam.

+1cc to Mr.D. Vijayakumar, Advocate, S.R.No.255
+1cc to the Government Pleader, S.R.No.443

ppa(CO)
md(23/01/2017)

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