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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 01.09.2017

CORAM

THE HONOURABLE MR.JUSTICE T.RAJA

W.P.(MD)No.16503 of 2017

Tvl. Feeds and Condiments Industries,
Rep. by its Partner T.K.S.P.Sankara Pandian,
94 / 1E, Kathalampatti Street,
Virudhunagar - 626 001. : Petitioner

Vs.

The Assistant Commissioner (CT) - II,
Virudhunagar. : Respondent

PRAYER: Writ Petition filed under Article 226 of Constitution of India, praying for issuance of a Writ of Mandamus, for a direction to the respondent herein to rectify his order passed in CST: 532818/2015 - 2016 dated 15.03.2017 under Section 84 of the Tamil Nadu Value Added Tax Act, 2006 pursuant to the petitioner's petition dated 20.04.2017 filed before the respondent herein.

For Petitioner : Mr.A.Chandrasekaran
For Respondent : Mr.R.Karthikeyan
Additional Government Pleader

O R D E R
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By consent of both parties, the writ petition itself is taken up for final disposal.

2.The petitioner is an assessee on the file of the respondent herein and doing business in Tin Containers. For the assessment year 2015 - 2016 (CST), the petitioner reported a total and taxable turnover of Rs.33,46,314/- and Rs.32,20,314/- by filing monthly returns, and paying the tax due thereon after deducting the Input Tax Credit available to them as per the Tamil Nadu Value Added Tax Act, 2006 [hereinafter referred to 'the Act'] and the Rules framed thereunder. The assessment for the year 2015 - 2016 was completed by the respondent by accepting the petitioner's reported total and taxable turnover as per Section 22 (2) of the Act, vide proceedings dated 15.03.2017. Unfortunately, when the petitioner claimed the adjustment of the Input Tax Credit available to them as per Rule, the respondent inadvertently failed to consider the petitioner's claim and wrongly arrived at a tax

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due of Rs.64,406/- payable by the petitioner and demanded the same from the petitioner vide order dated 15.03.2017.

3.Aggrieved by the said order, the petitioner gave a representation under Section 84 of the Act on 20.04.2017, seeking to rectify the error of not considering the petitioner's Input Tax Credit claim and arriving at the balance tax payable by the petitioner. Since, the said representation is pending consideration, the petitioner has come to this Court with the present writ petition.

4.The learned Additional Government Pleader appearing for the respondent keeping in mind that the representation filed by the petitioner under Section 84 of the Act on 20.04.2017, is pending consideration, sought four weeks time to pass appropriate orders on merits on the pending representation.

5.Considering the limited scope of the prayer sought for by the petitioner, this Court without going into the merits of the matter hereby directs the respondent to consider the representation filed by the petitioner under Section 84 of the Act within a period of four weeks from the date of receipt of a copy of this order.

6.The Writ Petition stands disposed of with the above direction. No costs.

Sd/-
Assistant Registrar(C.o.)

/True Copy/

Sub Assistant Registrar.

To
The Assistant Commissioner (CT) – II,
Virudhunagar.

+1CC to Mr.A.Chandrasekaran, Advocate, SR.No. 75910
+1CC to the Special Government Pleader SR.No. 76170

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MR
AM/KK/SAR 2/06.10.2017/2P/4C

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