



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 06.09.2017

CORAM

THE HONOURABLE MR. JUSTICE T. RAJA

W.P. (MD) No. 16822 of 2017

Sri.Karpaga Vinayaga Electricals,
Rep. by its Proprietor, S.Saravana Kumar,
No.4-1-3, Main Road,
T.Kallupatti,
Peraiyur Taluk - 625 702.

: Petitioner

Vs.

The Assistant Commissioner (CT),
Thirumangalam.

: Respondent

PRAYER: Writ Petition filed under Article 226 of Constitution of India, praying for issuance of Writ of Mandamus, directing the respondent herein to rectify the order passed in TIN No.33035043881/2013-2014 dated 31.08.2015, under Section 84 of the Tamil Nadu Value Added Tax Act, 2006, pursuant to the petitioners petition dated 12.04.2017.

For Petitioners : Mr.A.Chandrasekaran

For Respondent : Mr.R.Karthikeyan
Additional Government Pleader

O R D E R

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

2.The petitioner has come to this Court seeking a Writ of Mandamus, directing the respondent herein to rectify the order passed in TIN No.33035043881/2013-2014 dated 31.08.2015, under Section 84 of the Tamil Nadu Value Added Tax Act, 2006, pursuant to the petitioners petition dated 12.04.2017.

3.The petitioner, who is a dealer in Electrical Fittings etc., is an assessee on the file of the respondent herein. The petitioner has suffered an order of assessment dated 31.08.2015, bearing TIN No.33035043881/2013-2014. As there were certain apparent errors in the assessment order passed by the respondent, the petitioner has filed an application under Section 84 of the Tamil Nadu Value Added Tax Act, 2006, to the respondent on



12.04.2017, seeking rectification of the errors in the assessment order dated 31.08.2015. Since, the application made by the petitioner is pending consideration, the petitioner has approached this Court with the present writ petition.

4.The learned Additional Government Pleader, appearing for the respondent sought four weeks time to consider and dispose of the pending application of the petitioner.

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 pending application filed by the petitioner on 12.04.2017, under Section 84 of the Tamil Nadu Value Added Tax Act, 2006, 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(RECORD)

/True Copy/

Sub Assistant Registrar

To

The Assistant Commissioner (CT),
Thirumangalam.

+1cc to Mr.A.CHANDRASEKAR Advocate in SR. No. 76982

MR/MRN

JS/SV.MMS/SAR.1/21.09.2017/2P-3C

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