



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 01.03.2017

CORAM :

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P(MD)Nos.3550 to 3552 of 2017

M/s.S.S. Industrial Accessories,
Represented by its Proprietor K.Rajendran,
No.99, Thondi Road,
Sivagangai.

... Petitioner in all WPs

vs.

The Assistant Commissioner(CT),
Commercial Taxes Buildings,
Sivagangai.

... Respondent in all Wps

Prayer in W.P.3550/17 : Petition filed under Article 226 of the Constitution of India, praying for the issue a Writ of Mandamus, directing the respondent to consider the representation dated 5.2.2016 for the assessment year 2007-2008 on re-submission of the Industrial Input certificates as mandated under Rule 6(3) (b) of Tamilnadu Value Added Tax Rules 2007 and re-open the assessment and pass revised assessment order in accordance with law within such time as may be directed by the Hon'ble Court.

Prayer in W.P.3551/17 : Petition filed under Article 226 of the Constitution of India, praying for the issue a Writ of Mandamus, directing the respondent to consider the representation dated 5.2.2016 for the assessment year 2008-2009 on re-submission of the Industrial Input certificates as mandated under Rule 6(3) (b) of Tamilnadu Value Added Tax Rules 2007 and re-open the assessment and pass revised assessment order in accordance with law within such time as may be directed by the Hon'ble Court.

Prayer in W.P.3552/17 : Petition filed under Article 226 of the Constitution of India, praying for the issue a Writ of Mandamus, directing the respondent to consider the representation dated 5.2.2016 for the assessment year 2009-2010 on re-submission of the Industrial Input certificates as mandated under Rule 6(3) (b) of Tamilnadu Value Added Tax Rules 2007 and re-open the assessment and pass revised assessment order in accordance with law within such time as may be directed by the Hon'ble Court.

For Petitioner(in all WPs) : Mr.S.Karunakar

<https://hcservices.courts.gov.in/hcservices/>

For Respondent(in all WPs) : Mr.N.S.Karthikeyan

Additional Government Pleader



ORDER

The prayer in these writ petitions is for issuance of a Writ of Mandamus, directing the respondent to consider the representations of the petitioner dated 05.02.2016 for the assessment years 2007-08, 2008-09 and 2009-10 on re-submission of the Industrial Input certificates as mandated under Rule 6(3)(b) of Tamilnadu Value Added Tax Rules 2007 and re-open the assessment and pass revised assessment order in accordance with law within a time frame.

2.The learned Additional Government Pleader appearing for the respondent would submit that the respondent would consider the petitions, if any, filed by the petitioner under Section 84 of TNVAT Act 2006.

3.In view of the above submission, without expressing any opinion on the merits of the cases, the respondent is directed to pass orders on the petitions, if any, filed by the petitioner under Section 84 of TNVAT Act 2006 in respect of the assessment proceedings for the years 2007-08, 2008-09 and 2009-10 under TNVAT Act, 2006 in accordance with law, if there are no legal impediments, within a period of one month from the date of receipt of a copy of this order.

With the above direction, these Writ Petitions are disposed of. No costs.

Sd/-

Assistant Registrar

/True copy/

Sub Assistant Registrar

To

The Assistant Commissioner(CT),
Commercial Taxes Buildings,
Sivagangai.

+3cc to Mr.S.Karunakar, Advocate SR.No.11696,11697, 11698
+1cc to special Government Pleader SR.No.11921

nbi

sm:MR:10/03/2017:2P/6C

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