IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.08.2018

C O R A M

THE HON'BLE Mr.JUSTICE K.RAVICHANDRABAABU

W.P.No.20036 of 2018
and
WMP Nos.23495 and 23496 of 2018

Tvl.Falcon Shoes,
Re. by its Partner,
No.123, MC Road,
Salahuddin Nagar,
Ambur, Vellore District 635 802. ...Petitioner

vs

The Sales Tax Officer,
Ambur Assessment Circle,
Vellore District-635 802. ...Respondents

Prayer:Writ petition filed under Article 226 of the Constitution of India for issuance of a writ of certiorarified mandamus to call for the records of the respondent notice in TIN No.33084262955/13-14, Na.Ka.A3/2010/15 dated 03.05.2018 and quash the same and direct the respondent to dispose of the application dated 12.02.2016 filed under Section 84 of the TNVAT Act 2006 before taking any recovery proceedings against the petitioner pursuant to assessment order in TIN No.33084262955/2013-14 dated 15.04.2015.

For petitioner : Mr.Adithya Reddy
For Respondents : Mrs.G.Dhana Madhri
Government Advocate (T)

O R D E R

The petitioner is aggrieved against the recovery notice dated 03.05.2018 issued by the respondent. Consequently, the petitioner seeks for a direction to the respondent to dispose of the application dated 12.02.2016 filed under Section 84 of the Tamilnadu VAT Act, 2006.

2.Heard both sides.

3.The petitioner, a dealer in leather products is an assessee under the respondent. An order of assessment was made on 15.04.2015 in respect of Assessment Year 2013-14. According to the petitioner, the said order of assessment is not sustainable both on law and on facts. By contending so, the petitioner filed an application under Section 84 of the said Act to rectify the said order dated 15.04.2015. The said application dated 12.02.2016 is admittedly received by the respondent on 11.03.2016. However, before the disposal of the said application, the respondent has issued the present impugned recovery notice. Therefore, the petitioner is before this Court.

4.Learned Government Advocate appearing for the respondent on verification of the facts submitted that the said application filed under Section 84 of the said Act is still pending before the respondent. Therefore, she submits that the said application will be considered and appropriate orders on merits will be passed within a reasonable time.

5.In view of the above stated facts and circumstances, more particularly, of the fact that the rectification application filed under Section 84 of the said Act is still pending before the respondent, this Court is of the view that suffice the respondent is directed to dispose of the said application within a reasonable time and also to keep the impugned recovery notice in abeyance in the meantime. Accordingly, this writ petition is disposed of as follows:

a) The respondent shall take up the application dated 12.02.2016 filed by the petitioner under Section 84 of the TNVAT Act and dispose of the same on merits and in accordance with law, after affording an opportunity of hearing to the petitioner within a period of four weeks from the date of receipt of a copy of this order.

b) Till an order is passed as stated supra, the impugned recovery notice shall be kept in abeyance by the respondent. No costs. The connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS IX)

//True Copy//

Sub Assistant Registrar

vri

To
The Sales Tax Officer,
Ambur Assessment Circle,
Vellore District-635 802.

+1cc to Mr.Adithya Reddy, Advocate, S.R.No.56136
+1cc to the Special Government Pleader, S.R.No.13.08.2018.

W.P.No.20036 of 2018

SAI(co)

rrs 05/09/2018

13.08.2018