IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14.02.2018

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.No.3226 of 2018

M/s.Biomeriux India Pvt. Ltd.
Rep by its Authorised Signatory
Plot No.A- 11 and A12
Sipcot Industrial Park
Irungattukottai
Sriperumbudur 602 105 .. Petitioner

v.

The Assistant Commissioner (ST)
Sriperumbudur Assessment Circle
Varadharajapuram 602 103 .. Respondent

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus direct the respondent to pass fresh orders in CST No. 1058350/2015-16 by considering the rectification petition filed by the petitioner on 6.1.2018 under Section 84 of TNVAT Act

For Petitioner : Mr.C.Baktha Siromoni

For Respondent : Mr. Master Ganesh
Government Advocate (T)

ORDER

Mr. Master Ganesh, learned Government Advocate (Tax) takes notice for the respondent By consent, the main writ petition itself is taken up for disposal at the admission stage itself.

2. The petitioner has filed the above writ petition to issue a Writ of Mandamus to direct the respondent to pass fresh orders by considering the rectification petition filed by them on 06.01.2018 under Section 84 of Tamil Nadu Value Added Tax Act.

3. The learned counsel appearing for the petitioner submitted that the respondent has passed orders on 07.04.2017

and 26.12.2017. Subsequently, the petitioner has filed rectification petition on 06.01.2018 under Section 84 of Tamil Nadu Value Added Tax Act. Since the petitioner has filed the rectification petition only on 6.1.2018, the respondent has no occasion to deal with the same at the time of passing the impugned orders. Hence, the learned counsel appearing for the petitioner submitted that the respondent should be directed to consider the rectification petition filed by the petitioner and pass orders afresh.

4. Mr. Master Ganesh, learned Government Advocate (Tax) appearing for the respondent submitted that the respondent may be directed to consider the petitioner's rectification petition and pass fresh orders, in accordance with law.

5. Having regard to the submissions made by the learned counsel on either side, since the respondent has not considered the rectification petition filed by the petitioner on 06.01.2018, I set aside the orders dated 07.04.2017 and 26.02.2017 passed by the respondent and remit the matter back to the respondent for fresh consideration. The respondent is directed to consider the rectification petition dated 06.01.2018 and pass orders, on merits and in accordance with law. It is open to the petitioner to produce all the documents available with them before the respondent.

With these observations, the writ petition is allowed. No costs.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

rj

To

The Assistant Commissioner (ST)
Sriperumbudur Assessment Circle
Varadharajapuram 602 103.

+1cc to the Special Government Pleader(Taxes), S.R.No.11401

W.P.No.3226 of 2018

RRK(21/02/2018)