IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 14.02.2018
CORAM
THE HONOURABLE Mr. JUSTICE M.DURAISWAMY
W.P.No.3283 of 2018

M/s.Fateh Leathers
Rep by its Proprietor
No.59 Nehru Nagar, 2nd Link Street
Kottivakkam
Chennai - 600 041 .. Petitioner

v.

The Commercial Tax Officer
Thiruvanmiyur Assessment Circle
Plot No.141, Burma Colony 1st Floor,
First Main Road (L & T) Road
Perungudi, Chennai - 600 096 .. Respondent

Writ petition filed under Article 226 of the Constitution of India to issue a Writ of mandamus directing the respondent to consider the petition dated 13.12.2017 filed u/s. 84 of TNVAT Act 2006 received by the respondent on 18.12.2017 and grant exemption on sales return turnover based on the documents filed.

For Petitioner : Ms.C.Rekha Kumari

For Respondent : Mr.M.Hariharan
Addl. Govt. Pleader (T)

ORDER

Mr.M.Hariharan, learned Additional Government Pleader (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 directing the respondent to consider the petition dated 13.12.2017 filed under section 84 of Tamil Nadu Value Added Tax Act, 2006, received by the respondent on 18.12.2017 and grant exemption on sales return turnover based on the documents filed.

3. The learned counsel appearing for the petitioner submitted that since the respondent has not considered the petition filed by the petitioner under section 84 of the Tamil Nadu Value Added Tax Act, the respondent may be directed to consider the same and pass orders, in accordance with law.

4. Mr.M.Hariharan, learned Additional Government Pleader (Tax), appearing for the respondent submitted that the respondent may be directed to consider petition filed by the

petitioner under section 84 of the Tamil Nadu Value Added Tax Act, and pass orders, in accordance with law.

5. Having regard to the submissions made by the learned counsel on either side, I direct the respondent to consider the petition dated 12.12.2017 filed by the petitioner under section 84 of the Tamil Nadu Value Added Tax Act, and pass orders, in accordance with law, after giving an opportunity of personal hearing to the petitioner.

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

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

Rj

To
The Commercial Tax Officer
Thiruvanmiyur Assessment Circle
Plot No.141, Burma Colony 1st Floor,
First Main Road (L & T) Road
Perungudi, Chennai - 600 096

+1cc to Special Government Pleader Sr.No.11399
+1cc to Mrs.C.Rekah Kumari, Advocate SR.No.11395

PVS(CO)
sm:26.2.2018