

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.03.2018

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAI SWAMY

W.P.Nos.7350 to 7353 of 2018 &
W.M.P.Nos.9131 to 9134 of 2018

Sri Rajavinayagar Metal Rolling Mills
Represented by its Partner
A.Arru. Pandian
No.14, P.M. Nagar
Seelanaickenpatty Post
Salem - 636 201

... Petitioner in all W.Ps

vs.

The Assistant Commissioner (CT)
Salem Rural Assessment Circle
Salem

... Respondent in all W.Ps

W.P.No.7350/2018 is filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records of the respondent in TIN:33382701866/2010-11/Na.Ka.109/2018, dated 10.01.2018 and connected proceedings in TIN:33382701866/2010-11, dated 30.09.2014 and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

W.P.No.7351/2018 is filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records of the respondent in TIN:33382701866/2011-12/Na.Ka.108/2018, dated 10.01.2018 and connected proceedings in TIN:33382701866/2011-12, dated 13.10.2014 and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

W.P.No.7352/2018 is filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records of the respondent in TIN:33382701866/2012-13/Na.Ka.106/2018, dated 10.01.2018 and connected proceedings in TIN:33382701866/2012-13, dated 30.09.2014 and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

W.P.No.7353/2018 is filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records of the respondent in TIN:33382701866/2013-14/Na.Ka.106/2018, dated 10.01.2018 and connected proceedings in TIN:33382701866/2013-14, dated 30.09.2014 and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

For Petitioner : Mr.R.Senniappan
For Respondent : Ms. G.Dhanamadhri
Government Advocate (Tax)

COMMON ORDER

Ms. G.Dhanamadhri, learned Government Advocate (Tax) takes notice for the respondent. By consent, the main writ petitions are taken up for disposal at the admission stage itself.

2. The petitioner has filed the above writ petitions to issue a Writs of Certiorari to call for the records on the file of the respondent dated 10.01.2018 for the assessment years 2010-11, 2011-12, 2012-13 and 2013-14 connected proceedings dated 30.09.2014 and 13.10.2014 and to quash the same.

3. Mr.R.Senniappan, learned counsel appearing for the petitioner submitted that the application filed by petitioner under section 84 of the Tamil Nadu Value Added Tax Act, 2006 has not yet been considered by the respondent in spite of the fact that the petitioner has filed the application as early as on 24.12.2014. The learned counsel further submitted that since the said application is pending for a long time, the respondent may be directed to pass orders on the said application, within a stipulated time.

4. Ms. G.Dhanamadhri, learned Government Advocate (Tax), appearing for the respondent, submitted that the respondent may be directed to consider application filed by the petitioner under section 84 of the Tamil Nadu Value Added Tax Act, and pass orders, in accordance with law, within a stipulated time.

5. Having regard to the submissions made by the learned counsel on either side, without expressing any opinion with regard to the merits of the case, I direct the respondent to dispose of the application dated 24.12.2014 filed by the petitioner under section 84 of the Tamil Nadu Value Added Tax Act, on merits and in accordance with law, within a period of three weeks from the date of receipt of a copy of this order.

With this observation, the writ petitions are disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar (CS VII)

//True copy//

Sub Assistant Registrar

Rj

To

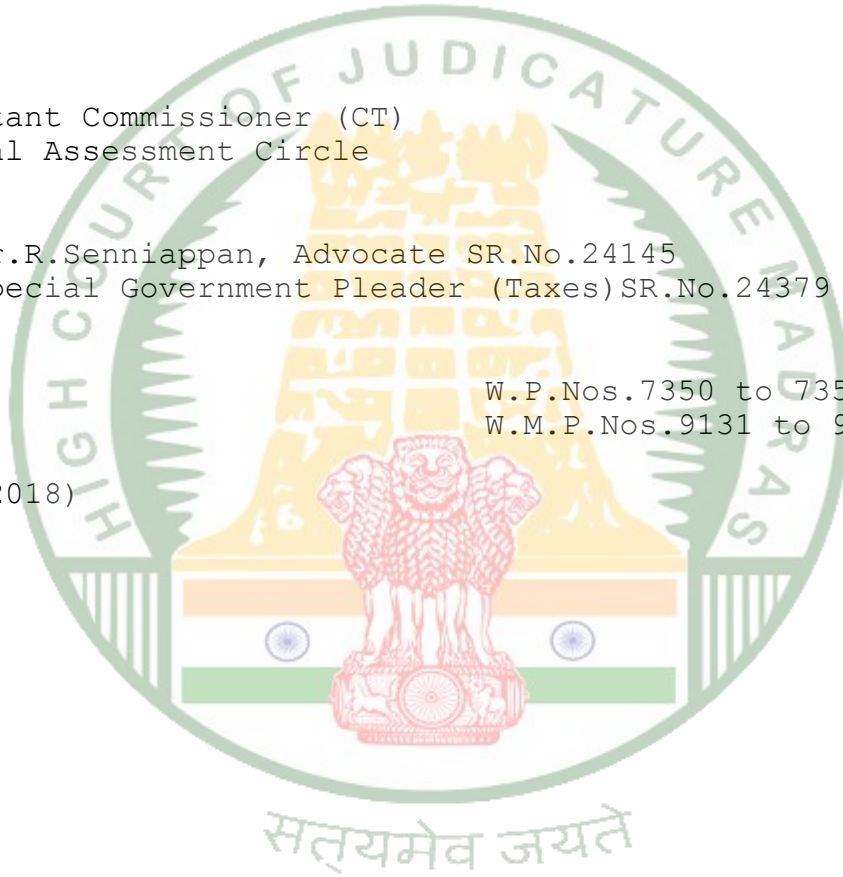
The Assistant Commissioner (CT)
Salem Rural Assessment Circle
Salem

+1cc to Mr.R.Senniappan, Advocate SR.No.24145

+1cc to Special Government Pleader (Taxes) SR.No.24379

W.P.Nos.7350 to 7353 of 2018 &
W.M.P.Nos.9131 to 9134 of 2018

GN(09/04/2018)



WEB COPY