IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02.03.2018

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.No.4685 of 2018 &

W.M.P.No.5787 of 2018

M/s.Salem Combines
Rep. by its Authorised Signatory
No.2, Tippu Suttan Street
First Agraharam
Salem - 636 001 .. Petitioner

v.

The Assistant Commissioner (CT)
Bazaar Assessment Circle
Salem .. Respondent

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus to direct the respondent to pass fresh orders in TIN 33752780378/2010-11 by considering the rectification petition filed by the petitioner under Section 84 of TNVAT Act on 11.01.2018

For Petitioner : Mr.C.Baktha Siromoni

For Respondent : Ms.G.Dhanamadhri
Government Advocate (T)

ORDER

Ms.G.Dhanamadhri, 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 consider the rectification petition filed by them, under Section 84 of Tamil Nadu Value Added Tax Act, on 11.01.2018

3. The learned counsel appearing for the petitioner

submitted that the petitioner has filed a rectification petition on 11.01.2018 under Section 84 of Tamil Nadu Value Added Tax Act, warranting rectification of the original assessment order.

4. The statue provides for rectification of mistakes which are apparent on the face of the record. Therefore, the respondent is bound to consider the rectification petition filed by the petitioner and pass orders, on merits and in accordance with law.

5. Accordingly, the respondent is directed to consider the rectification petition dated 11.01.2018 filed under Section 84 of Tamil Nadu Value Added Tax Act and pass appropriate orders thereon, on merits and in accordance with law, after affording due opportunity of personal hearing to the petitioner, within a period of six weeks, from the date of receipt of a copy of this order.

With these observations, the writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

-sd/-
Assistant Registrar

True Copy

Sub-Assistant Registrar

Rj

To

The Assistant Commissioner (CT)
Bazaar Assessment Circle
Salem

+1 C.C. to M/S.C.Bakha Siromani Advocate SR.NO. 16559

+1 C.C. to The Special Government Pleader (Taxes) SR.NO. 16651

W.P.No.4685 of 2018 &
W.M.P.No.5787 of 2018

GMI (CO)

VS 13.03.2018