IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16.08.2018

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.Nos.21097 & 21098 of 2018

Tvl. Olympic Cutting Dies
Represented by its Proprietor
Kaspa 'A' Kamaraj Nagar
Ambur, Vellore District-635 802
... Petitioner in both WPS

vs.

The Assistant Commissioner (ST)
Ambur Assessment Circle.
... Respondent in both WPS

Common Prayer:
Writ Petitions filed under Article 226 of the Constitution of India praying to issue Writ of Mandamus, directing the respondent to dispose of the petitioner's representation dated 16.07.2018 filed under section 84 of the TNVAT Act, 2006 before taking any recovery proceedings against the petitioner pursuant to the assessment order in TIN Nos.33334264806/2012-2013 and 33334264806/2013-2014 dated 29.06.2018 respectively.

For Petitioner : Mr.Adithya Reddy
(in WP.Nos.21097 & 21098 of 2018)

For Respondent : Mrs.G.Dhana Madhri
Government Advocate (Tax)
(in WP.Nos.21097 & 21098 of 2018)

C O M M O N O R D E R

Mrs.G.Dhana Madhri, learned Government Advocate (Tax) takes notice for the respondent in both these writ petitions. By consent of the parties, these writ petitions are taken up for final disposal at the admission stage itself.

2. The petitioner in both these writ petitions is one and the same. The petitioner seeks for mandamus directing the respondent to dispose of their applications

filed under Section 84 of the Tamil Nadu Value Added Tax Act, 2006 (for short "TNVAT Act, 2006") dated 16.07.2018, before taking any recovery proceedings against the petitioner pursuant to the orders of assessment passed on 29.06.2018 in respect of the assessment years 2012-2013 and 2013-2014.

3. The learned counsel for the petitioner submitted that immediately after receiving the orders of assessment, the petitioner has filed the applications under Section 84 of the TNVAT Act, 2006, for rectification on 16.07.2018. Thus, he contended that without disposing those applications, the respondent cannot resort to initiate proceedings to recover the demand made in the assessment order.

4. The learned Government Advocate (Tax) submitted that the applications filed by the petitioner under Section 84 of the TNVAT Act, 2006, will be considered and orders will be passed on merits and in accordance with law within a time stipulated by this Court.

5. Considering the above stated facts and circumstances and considering the fact that the petitioner has approached the respondent, by way of filing the applications under Section 84 of the TNVAT Act, 2006, immediately after passing the assessment orders, this Court is of the view that the Assessing Officer, viz., the respondent herein shall have to dispose the applications filed under Section 84 of the TNVAT Act, 2006, without loss of further time. Accordingly, these writ petitions are disposed of, by directing the respondent to dispose the applications filed by the petitioner on 16.07.2018 under Section 84 of the TNVAT Act, 2006, on merits and in accordance with law, after giving an opportunity of hearing to the petitioner. Such exercise shall be done by the respondent within a period of four weeks from the date of receipt of a copy of this order. Till an order is passed in those applications, the respondent shall not take any coercive steps against the petitioner. No costs.

Sd/-/-
Assistant Registrar(CS IX)

//True Copy//

Sub Assistant Registrar

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To

The Assistant Commissioner (ST)
Ambur Assessment Circle.

+1cc to Mr.Adithya Reddy , Advocate SR.No. 56747

+1 CC TO SPL GOVERNMENT PLEADER SR.NO. 56533

W.P.Nos.20197 & 20198 of 2018

MG(CO)
ASK(07/09/2018)