

In the High Court of Judicature at Madras

Dated : 04.7.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition Nos.16542 & 16543 of 2018

Janatics India Private Limited,
rep.by its General Manager
(Finance & Administration)
N.Muralidharan ...Petitioner

Vs
The Assistant Commissioner (CT),
Podanur Assessment Circle,
Dr.Balasundaram Road,
Coimbatore-641018. ...Respondent

PETITIONS under Article 226 of The Constitution of India praying for the issuance of Writs of Mandamus directing the respondent herein to consider and pass orders on the applications dated 13.6.2018 filed under Section 84 of the Tamil Nadu Value Added Tax Act, 2006 to rectify the orders and direct refund of Rs.32,60,497 for the year 2013-2014 and Rs.73,29,601/- for the year 2014-2015 respectively.

For Petitioner : Mr.N.Inbarajan

For Respondent : Mr.M.Hariharan, AGP

COMMON ORDER

Mr.M.Hariharan, learned Additional Government Pleader accepts notice for the respondent. Heard both. By consent, the writ petitions are taken up for joint disposal.

(2)

2. The petitioner seeks a direction to the respondent to consider the applications dated 13.6.2018 filed by them under Section 84 of the Tamil Nadu Value Added Tax Act, 2006 in respect of the assessments under the Central Sales Tax Act, 1956 for the years 2013-14 and 2014-15.

3. The entries made in the letter delivery book show that the said applications dated 13.6.2018 were received in the office of the respondent even on the same day.

4. The learned counsel for the petitioner submits that since the appeal filed by the Department as against the judgment in the case of Everest Industries Limited Vs. State of Tamil Nadu [(2017) 100 VST 158] is pending before the Hon'ble Division

Bench, there may be some reservations for the respondent to consider the said applications filed under Section 84 of the State Enactment.

5. In my considered view, pendency of the appeal need not deter the respondent from considering the applications on merits and in accordance with law and it is open to the respondent to pass appropriate orders.

6. In the result, the writ petitions are disposed of by directing the respondent to consider the applications dated 13.6.2018 on merits and pass a reasoned order in accordance with law after affording an opportunity of personal hearing. This direction shall be complied with within a period of three weeks from the date of receipt of a copy of this order. No costs.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

To

The Assistant Commissioner (CT), Podanur Assessment Circle,
Dr.Balasundaram Road, Coimbatore-641018.

+1cc to Mr.N.Inbarajan, advocate sr.no.42940

+1cc to The Special Government Pleader(Taxes), sr.no.43698

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of 2018

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