IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.07.2018

CORAM :

The Hon'ble MR.JUSTICE T.S.SIVAGNANAM

W.P. Nos.16781 and 16782 of 2018
and W.M.P.Nos.19966 & 19967 of 2018

Tvl.ABS & Co.
rep. by its Partner,
A.Balasubramaniyam. .. Petitioner in both WPs.

-vs-

The State Tax Officer,
Arisipalayam Assessment Circle,
Salem. .. Respondent in both WPs.

Petitions filed under Article 226 of the Constitution of India praying for issue of Writ of Certiorari to call for the records on the file of the respondent in TIN:33722841844/2013-14 and TIN:33722841844/2014-15 dated 08.11.2017 and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

For Petitioner : Mr.R.Senniyappan

For Respondent : Ms.G.Dhanamadhri
Govt. Advocate

O R D E R

Heard Mr.R.Senniyappan, learned counsel appearing on behalf of the petitioner and Ms.G.Dhanamadhri, learned Government Advocate, appearing on behalf of the respondent.

2.Though the petitioner has filed these writ petitions challenging the assessment orders under the provisions of Tamil Nadu Value Added Tax Act, 2006, (in short 'TNVAT Act') for the Assessment Years 2013-14 and 2014-15, the learned counsel for the petitioner would submit that the petitioner has submitted petitions under Section 84 of the TNVAT Act, before the respondent and requested that those petitions may be directed to be disposed of by the respondent.

3.I find that there is no date in the petitions and there is no proof to show that the respondent has received those petitions. Therefore, the prayer sought for by the petitioner cannot be acceded to. However, this Court does not propose to non-suit the petitioner on the said ground and is inclined to grant liberty to the petitioner to approach the Assessing Officer.

4.Accordingly, the writ petitions are disposed of by directing the petitioner to file petitions under Section 84 of the TNVAT Act within three (3) days from the date of receipt of a copy of this order and if such petitions are filed, the respondent shall consider the same and pass orders within ten (10) days therefrom. Till then, no coercive action shall be initiated against the petitioner. No costs. Consequently, W.M.P.Nos.19966 and 19967 of 2018 are closed.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

sra

To

The State Tax Officer,
Arisipalayam Assessment Circle,
Salem.

+1cc to Mr.R.Senniyappan, Advocate, S.R.No.43592

W.P.Nos.16781 and 16782 of 2018

CS/17/07/18