

In the High Court of Judicature at Madras

Dated : 23.7.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.18668 of 2018 & WMP.No.22003 of 2018

M/s.MEFCO Engineers Private
Limited, rep.by its Director

...Petitioner

Vs

The Assistant Commissioner (CT)
(FAC), Egmore Assessment Circle,
Taluk Office Building, No.78 Mayor Ramanathan Salai,
Egmore, Chennai-31.

...Respondent

PETITION under Article 226 of The Constitution of India
praying for the issuance of a Writ of Mandamus to direct the
respondent herein to dispose of the rectification petition dated
10.4.2017 in the light of the judgment reported in 100 VST 158
after affording an opportunity to the petitioner.

For Petitioner : Mrs.Hema Muralikrishnan

For Respondent : Mr.M.Hariharan, AGP

ORDER

Mr.M.Hariharan, learned Additional Government Pleader
accepts notice for the respondent. Heard both. By consent, the
writ petition itself is taken up for final disposal.

2. The petitioner seeks a direction to the respondent to
consider the rectification petition dated 10.4.2017 filed under
Section 84 of the Tamil Nadu Value Added Tax Act, 2006.

3. From the papers placed before this Court, it is seen that
the said rectification petition dated 10.4.2017 has been
received by the office of the respondent on 11.4.2017 as could
be seen from the seal and signature in the letter delivery book.
Subsequently, another petition dated 15.6.2017 has also been
filed by the petitioner seeking to give an opportunity of
personal hearing and it has been received by the office of the
respondent on 22.6.2017, as evidenced from the endorsement in
the letter delivery book. Since the said petitions have not been
considered, the petitioner has approached this Court.

4. The learned Additional Government Pleader appearing for the respondent submits that reasonable time may be granted to the respondent to consider the said petitions.

5. Accordingly, the writ petition is disposed of by directing the petitioner to consider the petitions filed by the petitioner dated 10.4.2017 and 15.6.2017 on merits, afford an opportunity of personal hearing and pass appropriate orders in accordance with law within a period of three weeks from the date of receipt of a copy of this order. No costs. Consequently, the connected WMP is closed.

Sd/-

Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

To

The Assistant Commissioner (CT) (FAC), Egmore Assessment Circle,
Taluk Office Building, No.78 Mayor Ramanathan Salai,
Egmore, Chennai-31.

+1cc to Mr.B.Raveendran, Advocate, S.R.No.49124

+1cc to the Spl Government Pleader, S.R.No.49566

WP.No.18668 of 2018&
WMP.No.22003 of 2018

SSV(CO)
GSP(09/08/2018)

सत्यमेव जयते

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