IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.10.2018

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.27166 of 2018
and
WMP.No.31581 of 2018

M/s.J.H.Super Market
Rep. by its Proprietor
No.65, Sivan Padai Street
Tiruvannamalai. ... Petitioner

Vs.

The Commercial Tax Officer
Tiruvannamalai II Assessment Circle
Tiruvannamalai. ... Respondent

Writ Petitions filed under Article 226 of the Constitution of India praying to issue a WRIT OF MANDAMUS, to direct the respondent to pass fresh orders in TIN No.33134662422/2012-2013 dated 19.12.2014 by considering the rectification petition filed by the petitioner under Section 84 of the TNVAT Act on 28.06.2018 after providing opportunity of personal hearing to the petitioner.

For Petitioner : Mr.C.Bakthasiromoni

For Respondent : Mrs.G.Dhana Madhri
Government Advocate

O R D E R

Mrs.G.Dhana Madhri, learned Government Advocate takes notice for the respondent. By consent of the parties, the main writ petition is taken up for final disposal at the admission stage itself.

2. The petitioner seeks for mandamus directing the respondent to pass fresh orders of assessment in respect of the assessment year 2012-2013, by considering the rectification petition filed by them under Section 84 of the Tamil Nadu Value Added Tax Act, 2006, dated 28.06.2018.

3. Heard both sides.

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4. It is seen that in respect of the assessment year 2012-2013, an order of assessment was passed on 19.12.2014. It is stated that the issue involved in the assessment is in relation to mis-match. The petitioner filed a petition under Section 84 of the TNVAT Act, 2006, dated 28.06.2018 and sought for rectification of errors. It is stated that the said petition is still pending.

5. Considering the above stated facts and circumstances, this writ petition is disposed of, by directing the respondent to take up the said petition filed under Section 84 of the TNVAT Act, 2006 and pass orders on the same on merits, after giving due opportunity of hearing to the petitioner. Such exercise shall be done by the respondent within a period of six weeks from the date of receipt of a copy of this order. It is made clear that since issue pertains to mis-match, the Assessing Officer has to take into consideration of the directions/guidelines issued in a batch of cases in WP.No.105 of 2016 etc., dated 01.03.2017, reported in JKM Graphics Solutions Vs. CTO, ([2017] 1999 VST 343), while disposing the petition filed under Section 84 of the TNVAT Act, 2006. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS-VIII)

//True copy//

Sub Assistant Registrar

mk
To
The Commercial Tax Officer
Tiruvannamalai II Assessment Circle
Tiruvannamalai.

+1cc to Mr.C.Baktha Siromani, Advocate SR.No.71222

+1cc to Government Pleader SR.No.71345

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MG(CO)

GMY(30/10/2018)

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