IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 31.10.2018

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No. 28718 of 2018
in
W.M.P.No. 33546 of 2018

Tvl. Dhanalakshmi Agency,
Rep by its proprietor Mr.I.Sambath
No.4, Ammoor Road, Ranipet. ...Petitioner

vs.

The Assistant Commissioner (CT),
Ranipet Assessment Circle,
Ranipet.
Vellore District. ...Respondent

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus directing the respondent to pass orders on the application dated 25.09.2018 filed U/s 84 of the TNVAT Act relating to the assessment year TIN/3364282230/2013-14.

For Petitioner : Mr.D.Vijayakumar

For Respondent : Mr.M.Hariharan
Additional Government Pleader

O R D E R

Mr.M.Hariharan, learned Additional Government Pleader 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 orders on their application dated 25.09.2018 filed under Section 84 of the Tamil Nadu Value Added Tax Act, 2006, relating to the assessment year 2013-2014.

3. Heard both sides.

4. It is seen that an order of assessment for the year 2013-2014 came to be passed on 27.02.2015. However, the petitioner filed an application under Section 84 of the TNVAT Act, 2006 on 25.09.2018, raising certain grounds over which, this Court is not expressing any view as of now, since the remedy sought for in this writ petition is for disposal of the said application filed under Section 84 of the TNVAT Act, 2006. There is no dispute to the fact that the said application was filed within the period of limitation. The main grievance of the petitioner is that the respondent has not disposed the said application so far.

5. Considering the fact that the order of assessment was passed as early as on 27.02.2015, it is for the respondent to dispose the application filed under Section 84 of the TNVAT Act, 2006 without loss of further time. Thus, this writ petition is disposed of, without expressing any view on the merits of the matter, only with a direction to the respondent to consider the application filed under Section 84 of the TNVAT Act, 2006 and pass orders on the same on merits and in accordance with law, after giving due opportunity of hearing to the petitioner within a period of six weeks from the date of receipt of a copy of this order. The petitioner is directed to furnish one more copy of the application filed under Section 84 of the TNVAT Act, 2006 along with a copy of this order to the respondent. No costs. Connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

mk/sni

To

The Assistant Commissioner (CT),
Ranipet Assessment Circle,
Ranipet, Vellore District.

+1cc to Mr.A.Vijaya Kumar, Advocate, S.R.No. 74668
+1cc to the Special Government Pleader(Taxes), S.R.No. 76199

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KS(CO)
GN(15/11/2018)