IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.11.2018

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

Writ Petition Nos.29696, 29698, 29702 & 29706 of 2018
and
WMP.Nos.34661, 34662, 34664 & 34666 of 2018

Sri Vinayaga Agencies
Rep. by its Proprietor
A.Vanangamudi
No.5/109, South Street,
Velliraveli, Perundurai - 638 103. ... Petitioner
(in all WPs)

vs.

The State Tax Officer
Perundurai. ..Respondent
(in all WPs)

Writ petitions filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records of the respondent in his proceedings in TIN No.33822923754/2011-2012, 2013-2014, 2014-2015 and 2015-2016 respectively and quash the impugned orders dated 05.10.2018 passed therein and further directing the respondent to dispose of the petitions dated 31.10.2018 filed under Section 84 of the TNVAT Act.

For Petitioner : Mr.B.Raveendran
(in all WPs)

For Respondent : Mrs.G.Dhana Madhri
Government Advocate (Tax)
(in all WPs)

C O M M O N O R D E R

Mrs.G.Dhana Madhri, learned Government Advocate (Tax) takes notice for the respondent. By consent of the parties, these main writ petitions are taken up for final disposal at the admission stage itself.

2. These writ petitions are filed challenging the orders of assessment dated 05.10.2018 passed in respect of the assessment years 2011-2012, 2013-2014, 2014-2015 and 2015-2016.

3. Though these writ petitions are filed challenging the orders of assessment, the admitted fact remains that the petitioner has already filed petitions under Section 84 of the

Tamil Nadu Value Added Tax Act, 2006 on 31.10.2018 and the same are pending before the respondent. It is stated by the learned counsel for the petitioner that though the said petitions were originally refused to be received by the respondent, the petitioner sent the same through registered post on 04.11.2018. Even assuming that the petitions were not pending before the respondent, needless to state that the petitioner is entitled to make such petitions within a period of 6 years. Any way, as it is stated that those petitions were sent through registered post on 04.11.2018, it is for the respondent to consider those petitions and dispose the same on merits and in accordance with law. It is further stated that the only issue involved in these assessment proceedings is mis-match issue. Therefore, the Assessing Officer has to consider the issue while disposing the petitions filed under Section 84 of the TNVAT Act, 2006, by taking note of the common order already passed by this Court in WP.No.105 of 2016 etc., dated 01.03.2017, reported in JKM Graphics Solutions Vs. CTO, ([2017] 1999 VST 343).

4. Accordingly, all these writ petitions are disposed of, only with a direction to the respondent to consider the petitions filed under Section 84 of the TNVAT Act, 2006, and pass orders on the same on merits and in accordance with law and also in the light of the order passed by this Court in WP.No.105 of 2016 etc., dated 01.03.2017, reported in JKM Graphics Solutions Vs. CTO, ([2017] 1999 VST 343). Such exercise shall be done by the respondent within a period of eight weeks from the date of receipt of a copy of this order. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CO)

//True copy//

Sub Assistant Registrar

mk
To
The State Tax Officer, Perundurai.

+1cc to M/s.B.Raveendran, Advocate SR.No.77195

+1cc to Government Pleader SR.No.77660

WP. No. 29696, 29698,
29702 & 29706 of 2018

MP (CO)
GMY(04/12/2018)