IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.12.2018

CORAM

THE HONOURABLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.Nos.33915 and 33917 of 2018

Peps Industries Private Limited
rep. By its Joint Managing Director,
Mr.G.Shankar Ram,
192, Uthupalayam road,
Arasur
Coimbatore-644407 ...Petitioner in both the W.Ps.

Vs

The Commercial Tax Officer,
Tirupur Central II Circle,
Tirupur. ...Respondent in both the W.Ps.

Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus to direct the respondent herein to consider the Petition dated 13.08.2018 submitted under Section 84 of the TNVAT Act, 2006 to rectify the error apparent from the assessment order dated 09.08.2017 in TIN 33902464512 for the years 2013-14 and 2014-15 respectively insofar as it relates to reversal of ITC to an extent of Rs.6,88,488/- and Rs.21,84,849/- respectively in the light of the principles rendered in 100 VST 158.

For Petitioners : Mr.K.Narayanan
for Mr.N.Inbarajan

For Respondents : Mr.V.Haribabu
Additional Government Pleader

C O M M O N O R D E R

These writ petitions are filed seeking for a Mandamus to direct the respondent herein to consider the Petition dated 13.08.2018 submitted under Section 84 of the TNVAT Act, 2006,to rectify the error apparent from the assessment order dated 09.08.2017 in TIN 33902464512 for the years 2013-14 and 2014-15 respectively insofar as it relates to reversal of ITC to an extent of Rs.6,88,488/- and Rs.21,84,849/- respectively in the light of the principles rendereof the TNVAT Act, 2006d in 100 VST 158.

2. The grievance of the petitioner is that the application filed by the petitioner under Section 84 of the TNVAT Act, 2006, has not been disposed of by the respondent so far.

3. This Court, at this stage, is not expressing any view on the merits of the contention raised in the application filed under section 84 of the TNVAT Act, 2006 as it is for the respondent to consider the same .

4. Accordingly, these Writ Petitions are disposed of only with a direction to the respondent to consider Section 84 application and pass orders on the same on merits and in accordance with law, within a period of six weeks from the date of receipt of a copy of this order, after giving due opportunity of hearing to the petitioner. No costs.

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

vsi/sni

To

The Commercial Tax Officer,
Tirupur Central II Circle,
Tirupur.

+1cc to Mr.N.Inbarajan, Advocate Sr.88312
+1cc to the Special Government Pleader Sr.89098

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srg 11/01/2019