



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED : 07.02.2018

CORAM

THE HONOURABLE MR. JUSTICE G.R. SWAMINATHAN

W.P. (MD).Nos.1947 & 1948 of 2018

and

W.M.P. (MD).Nos.2194 & 2195 of 2018

In both Writ Petitions

M/s.Abirami Silks,

Represented by its Partner Ansaralikhan,

71b, Salai Street, Ramanathapuram.

...Petitioner

Vs.

The Commercial Tax Officer,
Ramanathapuram Assessment Circle,
Commercial Tax Building,
Ramanathapuram.

...Respondent

PRAYER: Writ petitions filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the records in TIN 33275443098/2014-2015 and TIN 33275443098/2015-2016 dated 28.02.2017 issued by the respondent and quash the same as arbitrary, illegal and against the principles of natural justice and direct the respondent to pass an assessment order afresh after furnishing the records are relied by them in their notice dated 04.01.2017 to the petitioner including the opportunity of being heard within such time as may be directed by this Court.

For Petitioner : Mr.S.Karunakar

For Respondent : Mr..K.Saravanan

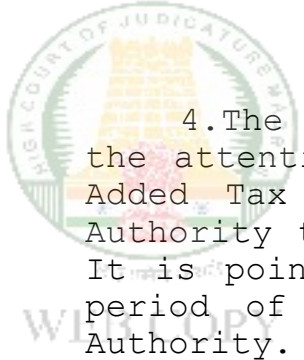
Government Advocate

COMMON ORDER

Heard the learned counsel on either side.

2.By consent of both the parties, the main Writ Petition itself is taken up for final disposal.

3.Both the Writ Petitions have been filed by one and the same petitioner. The petitioner is an assessee with the respondent. In respect of concluded assessments, pre revision notices were issued by the respondent. Though the petitioner has received the same, he did not give any reply. Therefore, the respondent passed final orders under Section 27 of the Tamil Nadu Value Added Tax Act, 2006. The orders were passed way back on 28.02.2017. The petitioner did not file any appeal within the limitation period. He did not file the present Writ Petition within the said period. Therefore, this Court is not inclined to interfere with the said order at this stage.



4.The learned counsel appearing for the petitioner however drew the attention of this Court to Section 84 of the Tamil Nadu Value Added Tax Act, 2006. The said provision enables the Assessee Authority to rectify any error apparent on the face of the record. It is pointed out that such an application can be filed within a period of six years from the date of any order passed by the Authority.

5.In this case, such an application under Section 84 of the Tamil Nadu Value Added Tax Act, 2006, has already been filed. Since the application has been filed within time, the respondent is directed to consider the said application and pass appropriate orders on merits in accordance with law. It is needless to mention that the petitioner shall be heard before any final orders are passed. The respondent is directed to pass such an order on or before 30.04.2018. Till the orders are passed on the application under Section 84 of the Tamil Nadu Value Added Tax Act, 2006, the impugned order shall be kept in abeyance. The respondent is directed to furnish a copy of the web report on which reliance is placed by the respondent during the review hearing.

6.The Writ Petition is disposed of accordingly. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar(T&P)

/True Copy/

Sub-Assistant Registrar

To

The Commercial Tax Officer,
Ramanathapuram Assessment Circle,
Commercial Tax Building,
Ramanathapuram.

+One cc to The Special Government Pleader, SR.No.47271
+One cc to M/s.S.Karunakar, Advocate, SR.No.46758
+One cc to M/s.S.Karunakar, Advocate, SR.No.46757
tsg
RL/5C/2P/KK/SAR1/20/2/2018

ORDER MADE IN

W.P. (MD) .Nos.1947 & 1948 of 2018