



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated : 15.02.2018

CORAM :

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.3102 of 2018

AND

W.M.P.(MD) Nos.3255 and 3256 of 2018

M/s.Garuda Cycle and Electricals
represented by its Proprietor
KJ.R.Ammaiyappan

... Petitioner

Vs.

The Deputy Commercial Tax Officer,
Thiruppathur Assessment Circle,
Sivagangai District.

... Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, to call for the records in TIN 33215501040/2014-15 dated 30.10.2015 and quash the same as arbitrary, illegal and against the principles of natural justice and direct the respondent to furnish the copies of the records as relied by the respondent in his notice dated 30.04.2015 and pass an assessment order afresh in the light of the guidelines enunciated in the batch of writ petitions in the case of M/s.JKM Solutions Private Limited reported in 2017(99) VST 343 (Mad) including the opportunity of personal hearing within such time as may be directed by this Court.

For Petitioner : Mr.S.Karunakar

For Respondents : M/s.S.Srimathy Spl.G.P.

ORDER

The petitioner is an assessee registered in the respondent. In respect of the concluded assessment for the year 2014-15, action was taken under Section 27 of TNVAT Act, 2006. Final order came to be passed on 30.10.2015.

2.The petitioner filed an application under Section 84 of the said Act on 28.11.2017. The said application is within time. The respondent has got the power and authority to entertain such application and pass appropriate orders in accordance with law.

3.The respondent is directed to consider the said application dated 28.11.2017 filed by the petitioner under section 84 of the Act



seeking to review the order dated 30.10.2015. Such an order shall be passed within a period of four weeks from today.

4. This writ petition is disposed of accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (AS)

/True Copy/

Sub Assistant Registrar

To

The Deputy Commercial Tax Officer,
Thiruppathur Assessment Circle,
Sivagangai District.

+1CC to Mr.S.Karunakar, Advocate, SR.No. 48736

+1CC to the Special Government Pleader SR.No.49343

W.P(MD)No.3102 of 2018

AND

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AM/SV MMS/SAR 3/16.02.2018/2P/4C