



WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 09.01.2018

CORAM:

THE HONOURABLE MR. JUSTICE G.R. SWAMINATHAN

W.P (MD) No. 345 of 2018

and

W.M.P (MD) No. 357 of 2018

Tvl.Ihhsaan Papers,
Represented by its Proprietor,
235/232, Indhuvarna Street,
Kulasekarapatnam,
Tiruchendur.

... Petitioner

Vs.

The Commercial Tax Officer,
Tiruchendur.

... Respondent

PRAYER: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records of the respondent in order dated 14.10.2017 in Tin No.33715902927/2014-2015 and quash the same.

For petitioner

: Mr.V.Perumal

For respondent

: Mrs.S.Srimathy

Special Government Pleader

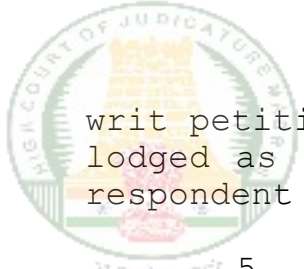
ORDER

Mrs.S.Srimathy, Special Government Pleader, takes notice for the respondent.

2. Heard Mr.V.Perumal, learned Counsel appearing for the petitioner and Mrs.S.Srimathy, Special Government Pleader appearing for the respondent.

3. By consent of both parties, the main writ petition is taken up for final disposal at the stage of admission itself.

4. The writ petitioner is the registered dealer. He was issued with a Revision Notice dated 06.11.2015. It appears that the writ petitioner did not lodge any written objection. As a result, the final order dated 14.10.2017 came to be passed by the respondent. Aggrieved by the same the writ petitioner filed a petition for review. The respondent is having statutory power under Section 84 of the Tamil Nadu Value Added Tax Act, 2006. Though the



writ petitioner's petition under Section 84 of the abovesaid Act was lodged as early as on 22.11.2017, without considering the same the respondent has chosen to issue the Recovery Notice dated 07.12.2017.

5. This Court directs the respondent to dispose of the writ petitioner's petition under Section 84 of the abovesaid Act dated 22.11.2017, on merits and in accordance with law on or before 28.02.2018. Till the disposal of the writ petitioner's review petition, the Recovery Notice dated 07.12.2017, shall be kept in abeyance.

6. This Writ petition is allowed accordingly. No costs. Consequently, connected W.M.P (MD) No. 357 of 2018 is closed.

Sd/-
Assistant Registrar (CSIII)

/True Copy/

Sub-Assistant Registrar

To

The Commercial Tax Officer,
Tiruchendur.

Kmi

RL/2C/2P/SKN/RSK/SAR1/1/2/2018

ORDER MADE IN
W.P. (MD) No. 345 of 2018

09.01.2018