



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 22.02.2018
CORAM:

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

WEB COPY

W.P.(MD)No.3647 of 2018
and
W.M.P.(MD)No.3873 of 2018

Tvl.V.P.S.Spinning Mills Private Limited,
Represented by its Director
S.Ravichandran .. Petitioner

Vs.

1.The Commissioner of Commercial Taxes,
O/o The Principal and Special Commissioner of
Commercial Taxes,
Ezhilagam, Chepauk,
Chennai-600 005.

2.The Commercial Tax Officer,
Ettayapuram Assessment Circle,
Commercial Tax Office,
No.58/14, West Car Street,
Ettayapuram,
Tuticorin District-627 902. .. Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus, directing the second respondent to rectify the error in his order in TIN.33565880651/2012-13, dated 30.01.2017, by considering the representation of the petitioner dated 14.02.2017, under Section 84 of the TNVAT Act.

For Petitioner : Mr.Raja karthikeyan
For Respondents : Mr.J.Gunaseelan Muthiah
Additional Government Pleader

O R D E R

Mr.J.Gunaseelan Muthiah, learned Additional Government Pleader, takes notice for the respondents.

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

3.The petitioner is an assessee registered with the second respondent. The petitioner suffered an order of assessment dated 30.01.2017. According to the petitioner, the said order is erroneous on the very face of it. Therefore, the petitioner has taken out an application under Section 84 of TNVAT Act.



4.The application dated 14.02.2017 is yet to be disposed of. Therefore, the second respondent is directed to dispose of the said petition dated 14.02.2017, within a period of eight weeks from the date of receipt of a copy of this order. Till such disposal, the order dated 30.01.2017 shall be kept in abeyance.

5.This Writ petition is allowed accordingly. No costs. Consequently connected Miscellaneous Petition is also closed.

Sd/-
Assistant Registrar (CS-I)

/True Copy/

Sub Assistant Registrar

To:

1.The Commissioner of Commercial Taxes,
O/o The Principal and Special Commissioner of
Commercial Taxes,
Ezhilagam, Chepauk,
Chennai-600 005.

2.The Commercial Tax Officer,
Ettayapuram Assessment Circle,
Commercial Tax Office,
No.58/14, West Car Street,
Ettayapuram,
Tuticorin District-627 902.

+1cc to Special Government Pleader, SR.No. 50911

+1cc to M/S.R.Rooban, Advocate SR.No. 50325

ORDER MADE IN
W.P. (MD) No.3647 of 2018
and
W.M.P. (MD) No.3873 of 2018
22.02.2018

SSS

JM/KK/SAR 1/25.04.2018/2P/5C