BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 13.07.2018
CORAM:
THE HONOURABLE MR.JUSTICE M.S.RAMESH
W.P.(MD) No.15134 of 2018

M/s.Antony Blue Metals
Represented by its Proprietor E.Selvarajan
Katchatkatti Road
Vadipatti. ... Petitioner

Vs.

The Assistant Commissioner (CT)
(formerly Known as the Commercial Tax Officer)
Thirumangalam Assessment Circle
Commercial Tax Building
Thirumangalam ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of writ of mandamus directing the respondent to pass a revision order for the assessment year 2000-2001 under the TNGST Act by giving effect to the order of the Sales Tax Appellate Tribunal (AB) Madurai in MTA. No. 20/2006 and MTSA No.1/2006 dated 10.11.2017 and issue refund voucher within stipulated time.

For Petitioner : Mr.S.Karunakar
For Respondent : Mr.S.Dhayalan
Government Advocate

ORDER

Mr.S.Dhayalan, learned Government Advocate, takes notice for the respondent.

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

3. It is the grievance of the petitioner that his representation dated 11.06.2018 seeking to pass a revision order for the assessment year 2000-2001 under the TNGST Act by giving effect to the order of the Sales Tax Appellate Tribunal (AB) Madurai in MTA. No. 20/2006 and MTSA No.1/2006 dated 10.11.2017, has not been considered by the respondent till date and therefore, he has filed the present writ petition.

4. This Court has not expressed any of its view with regard to the merits of the representation made by the petitioner. It is needless to point out that whenever a representation of this nature is made, the respondents are duty bound to consider the same in one way or the other. Non-consideration of the same would amount to dereliction of ordinary duties of their office and as such, this

Court would be justified in invoking its powers conferred under Article 226 of the Constitution of India to direct them to consider the petitioner's representation within a stipulated time.

5. In view of the limited prayer sought for in this writ petition, there shall be a direction to the respondent to consider the petitioner's representation dated 11.06.2018 in the light of the order passed by the tribunal dated 10.11.2017 in Appeal No. 20 of 2006 and 172 of 2006 and take further action in accordance with law, within a period of four weeks from the date of receipt of a copy of this order.

6. With the above directions, this writ petition is disposed of. No costs.

Sd/-
Assistant Registrar(AS)

/True Copy/

Sub Assistant Registrar(CS-III)

To

The Assistant Commissioner (CT)
(formerly Known as the Commercial Tax Officer)
Thirumangalam Assessment Circle
Commercial Tax Building
Thirumangalam.

W.P.(MD) No.15134 of 2018
13.07.2018

AAV
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