



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 15.03.2018

CORAM :

WEB COPY

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P. (MD) .Nos.5465 & 5466 of 2018
and

W.M.P. (MD) .Nos.5391 & 5392 of 2018

Tvl.Rajendra Agencies,
Represented by its Proprietor,
B.Mangilal Bhomajee, aged about 59 years,
S/o. Bhomajee,
No.75, Amman Sannathi Street, Madurai-625 001.

...Petitioner in both Petitions

Vs.

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

2.The Assistant Commissioner (CT),
Vengalakadai Street Assessment Circle,
Commercial Taxes Complex,
Dr.Thangaraj Salai,
Madurai-625 020.

... Respondents in both Petitions

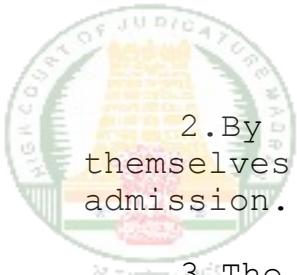
Common Prayer: Writ Petitions filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus, directing the second respondent to rectify the error in the petitioner's orders in TIN.33254860915 / 2012-2013 and 33254860915 / 2011-2012 dated 02.11.2015 by considering the petitioner's representation dated 28.12.2015 and reminder dated 30.11.2017 along with the copy of the documents under Section 84 of the Tamil Nadu Value Added Tax Act.

For Petitioner : Mr.Rajakarthikeyan in both
Petitions

For Respondents : Mr.J.Gunaseelan Muthiah
Additional Government Pleader
in both Petitions

COMMON ORDER

Heard Mr.J.Gunaseelan Muthiah, learned Additional Government
Pleader, who takes notices for the respondents.



2.By consent of both the parties, the main Writ Petitions themselves are taken up for final disposal at the stage of admission.

3.The petitioner is an assessee registered with the second respondent. He suffered adverse orders of assessment on 02.11.2015 for the assessment years 2011-12 and 2012-13. He filed applications dated 28.12.2015 under Section 84 of the Tamil Nadu Value Added Tax Act, 2006, for reviewing the same. He also sent reminders on 30.11.2017. The Review applications are in time. The petitioner is entitled to file such review application.

4.The second respondent is directed to pass appropriate orders on merits and in accordance with law on the said applications dated 28.12.2015 within a period of eight weeks from the date of receipt of a copy of this order.

5.These Writ Petitions are disposed of accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar(Crl. side)

/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 Assistant Commissioner (CT),
Vengalakadai Street Assessment Circle,
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Dr.Thangaraj Salai,
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+1cc to M/S.B.ROOBAN, Advocate SR.No. 55792

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TSG

JM/RSK/SAR 4/19.03.2018/2P/4C