BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 20.03.2018

CORAM:

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P. (MD) No. 5833 of 2018
and
W.M.P(MD)No.5697 of 2018

M/s. Sony Readymade Sarees,
Represented by its Partner
K.S.Amanullah,
43-B, Rice Mill Street,
Thuvarankurichy,
Manapparai-621314. .. Petitioner

Vs.

The Commercial Tax Officer,
Manapparai Assessment Circle,
Manapparai. .. Respondent

PRAYER: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, calling for the records in TIN 33323741836/2014-15 dated 21.08.2015 and consequential demand notice dated 28.07.2017 issued by the respondent and quash both as illegal, arbitrary and direct the respondent to pass assessment order afresh after affording an opportunity of being heard to the petitioner as contemplated under Section 22(4) of the Tamilnadu Value Added Tax Act.

For petitioner : Mr.S.Karunakar

For respondent : M/s.S.Srimathy
Special Government Pleader

ORDER
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The petitioner is aggrieved by the order dated 21.08.2015 passed by the respondent. It is also seen that the order has already been implemented. Therefore, the only question of refund remains. It is open to the petitioner to file an application under Section 84 of the TNVAT Act and work out his remedy in accordance with law. As and when an application under Section 84 of the Act is filed by the petitioner, it is the duty of the respondent to consider the points taken therein and pass orders afresh in accordance with law, within a period of six weeks thereafter.

2.This writ petition is disposed of in the above terms. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(Crl.Side)

/True Copy/

Sub Assistant Registrar

To:
The Commercial Tax Officer,
Manapparai Assessment Circle,
Manapparai.

+1CC to Mr.S.Karunakar, Advocate, SR.No. 56526
+1CC to the Special Government Pleader SR.No.56941

ORDER MADE IN
W.P. (MD) No. 5833 of 2018
20.03.2018

skn
AM/SKN RSK/SAR 4/21.05.2018/2P/4C