BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 28.04.2018

CORAM:

THE HONOURABLE MR.JUSTICE M.S.RAMESH

W.P.(MD) No.10314 of 2018
and
W.M.P.(MD)No.9337 of 2018

Lakshmi Warping & Sizing,
Represented by its Proprietor,
K.Rajamonickam,
No.114, Asambu Road, Vadasery, Nagercoil,
Kanyakumari District. ... Petitioner

vs.

1.The Authority for Advance Ruling and Clarification,
Rep. by the Principal Secretary/Commissioner of
Commercial Taxes, Ezhilagam, Chepauk, Chennai.

2.The Commercial Tax Officer,
Nagercoil-Rural,
Meads Street,
Nagercoil-629 001,
Kanyakumari District. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Mandamus, directing the first respondent to consider the application for clarification dated 04.02.2016 filed by the petitioner in form V.V., under Section 48(A) of the Tamil Nadu Value Added Tax and pass orders thereon, after granting to the petitioner an opportunity of being heard, with in such time as may be directed by the Court.

For Petitioner	:	Mr.M.Azeem
For Respondents	:	Mrs.J.Padmavadi Devi Special Government Pleader

O R D E R

Mrs.J.Padmavadi Devi, learned Special Government Pleader, takes notice for the respondents.

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 application dated 04.02.2016 seeking for clarification in form V.V., filed by him under Section 48(A) of the Tamil Nadu Value Added Tax, has not

been considered by the respondents 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 application made by the petitioner. It is needless to point out that whenever an application 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 application within a stipulated time.

5. In view of the limited prayer sought for in this writ petition, there shall be a direction to the first respondent to consider the petitioner's application dated 04.02.2016 on its own merits and take further action in accordance with law, within a period of eight weeks from the date of receipt of a copy of this order. Such an exercise shall be done after giving due opportunity to the petitioner as well as to persons who may be interested in the subject matter.

6. With the above direction, this writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS-III)

/True copy/

Sub Assistant Registrar

To

1.The Principal Secretary/Commissioner of
Commercial Taxes, Ezhilagam, Chepauk, Chennai.

2.The Commercial Tax Officer,
Nagercoil-Rural,
Meads Street,
Nagercoil-629 001,
Kanyakumari District.

+1cc to M/s.M.Azeem, Advocate, SR.No.64668.
+1cc to Special Government Pleader, SR.No.64973.

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and
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RMI

RAM/SV MMS/SAR 4/25.05.2018/2P/5C