BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : **07.06.2018**

CORAM:

THE HONOURABLE MR.JUSTICE **M.GOVINDARAJ**

W.P.(MD)No.12082 of 2018
and
W.M.P.(MD)Nos.11005 and 11006 of 2018

Tvl.Jeyes Builders,
Rep. by its Partner,
V.Jeyalakshmi : Petitioner

Vs.

The State Tax Officer (ST),
Palayamkottai. : Respondent

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a Writ of Mandamus, directing the respondent herein to rectify the order passed in TIN/33505562815/2011-12, dated 27.09.2016 under Section 84 of the Tamil Nadu Value Added Tax Act, 2006, pursuant to the petitioner's petitions dated 25.10.2016 and 16.03.2018 filed before the respondent herein.

For Petitioner : Mr.A.Chandrasekaran

For Respondent : Mrs.J.Padmavathi Devi,
Special Government Pleader

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ORDER

This Writ Petition is for a direction, directing the respondent to pass orders in the rectification petitions filed by the petitioner under Section 84 of the Tamil Nadu Value Added Tax Act, 2006.

2. The petitioner submitted her petitions for rectification on 25.10.2016 and 16.03.2018. Pursuant to her petitions, the respondent has called for certain documents which were also submitted by her for consideration. In spite of receiving the documents, the respondent has not passed any order on the petitions. But, on the other hand, the respondent proceeded for

recovery of tax due and attached the bank account.

3. The grievance of the petitioner is that the amount paid towards TDS and ITC have not been given credit in the order dated 27.09.2016 and if the order is rectified, there won't be any necessity to demand any further tax and consequential penalty. In such circumstances, it is just to issue a direction to the respondent to pass orders on the rectification petitions and thereafter, to proceed with recovery. In view of the same, the attachment of bank account made by the respondent shall be done away with.

4. Considering the facts and circumstances of the case, a direction is issued to the respondent to consider the rectification petitions filed by the petitioner dated 25.10.2016 and 16.03.2018 under Section 84 of the Tamil Nadu Value Added Tax Act, 2006, and pass orders on the same, within a period of four weeks from the date of receipt of a copy of this order. Till such time, no coercive action shall be taken.

5. In view of the direction issued above, the order of the respondent in Roc.No.A3/3152/17, dated 10.05.2018, is, hereby, set aside.

6. The Writ Petition stands disposed of with the above direction. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(W)

/True Copy/

Sub Assistant Registrar

To

The State Tax Officer (ST),
Palayamkottai.

+ 1 cc TO Mr.A.Chandrasekaran , Advocate in SR No. 67188
+ 1 cc TO The Special Government Pleader in SR No. 67632

SML
AE/SV MMS/SAR4/19.06.2018/2P/4C