BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 12.11.2018

CORAM:

THE HONOURABLE MR. JUSTICE G.R.SWAMINATHAN

W.P.(MD)No.22027 of 2018

and

W.M.P.(MD).No.19981 of 2018

Tvl.S.A.M. Construction,
Represented by its Proprietor,
A.Muthu, aged about 49 years,
S/o Ammaiyappan,
No.9, Maruthupandiar Nagar,
Palanganatham,
Madurai 625 003 ...Petitioner

Vs.

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

2) The Commercial Tax Officer,
Madurai Rural (South) Assessment Circle,
Commercial Taxes Complex,
Dr.Thangaraj Salai,
Madurai - 625 020. ... Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus directing the 2nd respondent to rectify the error in his order dated 12.06.2015 by considering petitioner's representation dated 15.12.2015.

For Petitioner : Mr.Raja. Karthikeyan
For Respondents : Mr.K.Mu.Muthu,
Additional Government Pleader.

O R D E R

The petitioner is an Assessee registered with the second respondent. According to the petitioner, his annual sales turn over is below Rs.10,00,000/- (Rupees Ten Lakhs only). He is therefore exempted from any tax liability. He has in fact filed his annual returns but then according to the petitioner, without consideration of the particulars set out by him in his annual returns, an order came to be passed on 12.06.2015.

2. The petitioner has applied for the review by filing a petition under Section 84 of the TNVAT Act 2015. The application is dated 15.12.2017. It is clear that the application has been received by the second respondent on the same day. The petition under section 84 of the TNVAT Act is also enclosed in the typed set of papers. All the petitioner wants is the disposal of the said application in accordance with law.

3. Therefore, the second respondent is directed to dispose of the petitioner's application filed under Section 84 of the TNVAT Act submitted on 15.12.2015 seeking a review of the order dated 12.06.2015 on merits and in accordance with law within a period of eight weeks from the date of receipt of a copy of this order.

4. Accordingly, the Writ Petition is Allowed. This Court has not expressed its views on the merits of the matter. No costs. Consequently, connected W.M.P.(MD).No.19981 of 2018 is closed.

Sd

ASSISTANT REGISTRAR (WRITS)

TRUE COPY

SUB ASSISTANT REGISTRAR (CS I)

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To

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

2) The Commercial Tax Officer,
Madurai Rural (South) Assessment Circle,
Commercial Taxes Complex,
Dr.Thangaraj Salai, Madurai - 625 020.

1CC TO MR. B. ROOBAN ADVOCATE SR 94938
1CC TO THE SPL GOVT PLEADER SR 94992

KK RSK SAR 1
28 12 2018
2P 5C

Order in
W.P.(MD)No.22027 of 2018
12.11.2018