BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 29.11.2018

CORAM:

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)No.23731 of 2018
and
W.M.P.(MD)No.21501 of 2018

Tvl.Vijay Shoe Company,
represented by its Partner,
Savita Devi ... 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 Assistant Commissioner (ST),
Vengalakadai Street 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 second respondent to rectified revised order for the assessment year 2008-09 by considering the petitioner's representation dated 18.07.2018 and the accounts, documents and invoice copies filed along with it.

For Petitioner : Mr.B.Rooban
For Respondents : Mr.K.Mu.Muthu,
Additional Government Pleader

ORDER

The petitioner is an assessee registered with the second respondent. The assessment of the second respondent was concluded on deemed assessment basis. Thereafter, the petitioner's accounts came under the radar of the second respondent on random scrutiny. Notice was issued to the writ petitioner. But due to certain reasons beyond the control of the petitioner, the petitioner could not respond. Thereafter, final orders came to be passed on 27.06.2018 on best judgment assessment basis.

2.The petitioner has now moved the second respondent under Section 84 of the Tamil Nadu Value Added Tax Act, 2006. All that the petitioner wants is that the petitioner's application should be considered on merits and in accordance with law.

3.This Court therefore, directs the second respondent to consider the petitioner's application dated 18.07.2018 filed under Section 84 of the TNVAT Act, 2006 and pass orders on merits and in accordance with law within a period of eight weeks from the date of receipt of a copy of this order. The petitioner has cited health grounds as a reason for not responding to the notice issued by the second respondent. The second respondent will bear this in mind while considering the case of the petitioner.

4.Since the petition under Section 84 of the TNVAT Act was filed within one month, the earlier order dated 27.06.2018 shall be kept in abeyance till final orders are passed on the petition filed under Section 84 of the TNVAT Act, 2006.

5.Accordingly, this writ petition is allowed. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CO)

/True Copy/

Sub Assistant Registrar(CS-III)

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 (ST),
Vengalakadai Street Circle,
Commercial Taxes Complex,
Dr.Thangaraj Salai,
Madurai – 625 020.

+1cc to Mr.B.Rooban Advocate in SR.No.98249
+1cc to M/S Special Government Pleader Advocate in SR.No.98078

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