IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated 31.01.2019

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

W.P.Nos.2605, 2607, 2609 & 2611 of 2019
and
W.M.P.Nos.2876, 2878, 2879 & 2881 of 2019

Tvl. Saravana Textiles,
Represented by its Proprietor,
Mr. R.Palanisamy
185-A, K.P.C. Nagar,
Convent Road, Vellakovil,
Tirupur District-638111. ...Petitioner in all WPs

Vs.

The State Tax Officer,
Kangeyam Assessment Circle,
Office of the Assistant Commissioner of Commercial Tax,
Tirupur Road,
Kangayam. ...Respondent in all WPs

COMMON PRAYER: Writ Petitions filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus to call for the records of the Impugned Proceedings of the respondent in TIN:33883083965/2012-2013 dated 23.10.2018, TIN:33883083965/2013-2014 dated 25.10.2018, TIN:33883083965/2014-2015 dated 26.10.2018, TIN:33883083965/2015-2016 dated 26.10.2018 respectively and quash the same and direct the respondent to redo the assessment based on the rectification petitions dated 28.12.2018 filed under Section 84 of TNVAT Act within the time frame to be fixed by this Hon'ble Court.

For Petitioner in all WPs : Mr.S.Raveenkumar

For Respondent in all WPs : Mr.V.Haribabu
Additional Government Pleader (Tax)

C O M M O N   O R D E R

Mr.V.Haribabu, learned Additional Government Pleader takes notice for the respondent. By consent, these writ petitions are taken up for final disposal at the stage of admission itself.

2. These writ petitions are filed challenging the orders of assessment dated 23.10.2018, 25.10.2018, 26.10.2018, 26.10.2018 in respect of the assessment years 2012-13, 2013-14, 2014-15 and 2015-16 respectively.

3. Heard the learned counsel for the petitioner and the learned Additional Government Pleader appearing for the respondent.

4. Though these writ petitions are filed questioning the orders of assessment in respect of each assessment year, this Court is not inclined to entertain the contentions raised by the petitioner on the merits of the assessment for the simple reason that the petitioner had already filed applications under Section 84 of the TNVAT Act dated 28.12.2018 and such applications are said to be pending before the respondent even as on today.

5. Needless to state that when such applications are already filed, the same shall be considered by the Assessing Officer and orders shall be passed on such applications on merits and in accordance with law. When such being the factual position, this Court is not inclined to entertain these writ petitions. Accordingly, these writ petitions are disposed of only by directing the respondent to consider the applications filed by the petitioner under Section 84 of the TNVAT Act and pass orders on the same on merits and in accordance with law, also by giving due opportunity of personal hearing to the petitioner. Such exercise shall be done by the respondent within a period of four weeks from the date of receipt of a copy of this order. Till such orders are passed by the respondent in the applications filed under Section 84 of the TNVAT Act, no coercive steps shall be taken against the petitioner. No costs. The connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS-III)

//True Copy//

Sub Assistant Registrar

vri/sni

To

The State Tax Officer,
Kangeyam Assessment Circle,
Office of the Assistant Commissioner of Commercial Tax,
Tirupur Road,
Kangayam.

+4 ccs to Mr.S.Raveenkumar, Advocate, S.R.Nos.8616 to 8619.

W.P.Nos.2605, 2607, 2609 & 2611 of 2019

BR(CO)
SSM(19/02/2019)