IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.02.2019

CORAM :

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. Nos.4394, 4402 and 4407 of 2019
and
W.M.P.Nos.4956, 4957 and 4960 of 2019

Tvl.Annai Traders,
Represented by its Proprietor,
No.1, Vanigar Street,
Kancheepuram 631 501. ... Petitioner in all the Writ Petitions

Vs.

1.The Commercial Tax Officer,
Kancheepuram Assessment Circle,
1st Floor, Commercial Tax Building,
Collectorate Complex,
Kancheepuram 631 501.

2.The Deputy State Officer,
Kancheepuram Assessment Circle,
1st Floor, Commercial Tax Building,
Collectorate Complex,
Kancheepuram 631 501. ... Respondents in all the Writ Petitions

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records of the 2nd respondent in notice in TIN/33521642937/2013-14, 2014-2015 and 2015-2016 respectively, dated 31.01.2019 and quash the same and direct the 1st respondent to dispose of the Application dated 17.12.2018 filed under Section 84 of the TNVAT Act, 2006 before taking any recovery proceedings against the petitioner.

For Petitioner : Mr.Adithya Reddy (in all the Writ Petitions)

For Respondents: Mrs.G.Dhana Madhri Government Advocate (Taxes) (in all the Writ Petitions)

COMMON ORDER

These Writ Petitions fall within a short compass and seek disposal of applications for rectification, filed under Section 84 of the Tamil Nadu Value Added Tax Act, 2006 (in short 'the Act').

2.Ms.G.Dhana Madhri, learned Government Advocate (Taxes) appearing for the respondents confirms that the petitioner seeking rectifications dated 17.12.2018 have been received by the 1st respondent and are pending disposal.

3.Mr.Adithya Reddy, learned counsel appearing for the petitioner admits that the assessee has not responded to the show cause notices issued by the assessing officer, prior to completion of assessment. However, the petitioner has filed applications for rectification of errors in the assessment dated 17.12.2018, which are pending. The petitions for rectification cover a substantial number of the issues dealt with by Assessing Officer. The petitioner has also explained the reason for non-appearance at the time of assessment stating that he had been seriously injured and was thus unable to appear. I am of the view that it would suffice, in the interests of justice, to direct the authorities to dispose the applications dated 17.12.2018 filed under Section 84 of the Act, within a period of four weeks from the date of receipt of a copy of this order.

4.The demands raised as per the orders of assessment dated 03.12.2018 for the periods 2013-2014, 2014-2015 and 2015-2016 shall be kept in abeyance till the disposal of the applications filed under Sections 84 of the Act.

5.It is made clear that there is no embargo on recovery subsequent and subject to the disposal of the rectification applications in question.

6.These Writ Petitions are disposed of in the above terms. No costs. Consequently, connected Miscellaneous Petitions are also closed.

s/d-
Assistant Registrar(CS-III)

True Copy

Sub-Assistant Registrar

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To
1.The Commercial Tax Officer,
Kancheepuram Assessment Circle,
1st Floor, Commercial Tax Building,
Collectorate Complex,
Kanheepuram 631 501.

2.The Deputy State Officer,
Kancheepuram Assessment Circle,
1st Floor, Commercial Tax Building,
Collectorate Complex,
Kancheepuram 631 501.

+1 CC to Mr.Adithya Reddy, Advocate sr 15033.
+1 CC to Spl. Govt. Pleader (T)sr 15696.

W.P. Nos.4394, 4402 and 4407 of 2019

PM(CO)
SP(25/03/2019)