IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :03.06.2019

CORAM

THE HON'BLE MR.JUSTICE M.SUNDAR

W.P.Nos.6003 & 6005 of 2019
and
W.M.P.Nos.6825 & 6827 of 2019

Tvl.Duracon Automation
Represented by its Proprietor,
G-4, SIDCO Industrial Estate,
Phase I & II, SIPCOT, Hosur - 635 126 ..Petitioner in both W.Ps

vs

Assistant Commissioner(ST)
Hosur(South) 635 126 ..Respondent in both W.Ps

Prayer in W.P.No.6003 of 2019: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, directing the Respondent to dispose of the Petitioner's Application dated 06.02.2019 filed under Section 84 of the TNVAT Act, 2006 for the year 2010-2011 before taking any recovery proceedings against the petitioner.

Prayer in W.P.No.6005 of 2019: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, directing the Respondent to dispose of the Petitioner's Application dated 06.02.2019 filed under Section 84 of the TNVAT Act, 2006 for the year 2011-2012 before taking any recovery proceedings against the petitioner.

For Petitioner : Mr.Adithya Reddy
(in both W.Ps)

For Respondent : Mr.V.Haribabu
Additional Government Pleader(Taxes)
(in both W.Ps)

COMMON ORDER

Mr.Adithya Reddy, learned counsel on record for the sole writ petitioner and Mr.V.Haribabu, learned Additional Government Pleader(Taxes) for the sole respondent are before this Court.

2. As the entire matter turns on a very narrow compass, with the consent of learned counsel for both sides, main writ petitions are taken up for disposal.

3. The subject matter of instant writ petitions pertain to 'Tamil Nadu Value Added Tax Act, 2006' ['TNVAT Act' for the sake of brevity], more particularly Section 84 of TNVAT Act qua assessment years 2010-2011 and 2011-2012.

4. Considering the narrow compass on which instant writ petitions turn and considering the trajectory writ petitions have now taken, it is not necessary to advert to the facts in any more detail.

5. Prayers in the main writ petitions is for Mandamus and the prayers seek to Mandamus the sole respondent to dispose of writ petitioner's applications dated 06.02.2019, which have been made inter alia under Section 84 of TNVAT Act, pertaining to assessment years 2010-2011 and 2011-2012.

6. Respondent has filed a common counter affidavit dated 01.04.2019 and in the common counter affidavit, it has been averred that the aforesaid representations dated 06.02.2019 have been duly disposed of by two separate orders and have also been dispatched to the writ petitioner by registered post with acknowledgment due, but the same have been returned with the postal endorsement 'no such company in the address'.

7. Relevant portion of the common counter affidavit reads as follows:

> "The RPAD have been returned by the postal authorities in the all endorsement "no such company in the address" and received on 14.03.2019."

8. In the aforesaid scenario, learned counsel for writ petitioner submits that he has now received the aforesaid two separate orders dated 01.03.2019 made by the respondent by which, aforesaid petitioner's applications dated 06.02.2019 have been disposed of. To be noted, it has been handed over by the aforesaid Revenue counsel for respondent to learned counsel for writ petitioner.

9. Learned counsel for writ petitioner submits that in the light of the aforesaid trajectory, these writ petitions may please be given a quietus, leaving it open to the writ petitioner to assail the aforesaid orders dated 01.03.2019 made by sole respondent in a manner known to law. Respondent counsel also does not oppose such a course being adopted.

10. These writ petitions are being disposed of as closed, preserving the rights of the writ petitioner to assail in a manner known to law, aforesaid orders dated 01.04.2019 made by the sole respondent.

11. Both writ petitions are disposed of on the aforesaid terms. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

//True copy//

Sub Assistant Registrar

vvk/kak

To

Assistant Commissioner(ST)
Hosur(South) 635 126

+1cc to Mr.Adithya Reddy, Advocate SR.No.44866

+1cc to Special Government Pleader (Taxes)SR.No.45477

W.P.Nos.6003 & 6005 of 2019

KK(CO)
GMY(27/06/2019)