IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08.03.2019

CORAM

THE HONOURABLE Dr. JUSTICE ANITA SUMANTH

Writ Petition Nos.5871, 5883, 5886, 5890 & 5893 of 2019
& W.M.P.Nos.6721, 6724, 6728, 6731 & 6732 of 2019

Tvl. Can Automotion Private Ltd.,
Rep. by its Authorized Signatory, C.S.Muralidharan,
No.99 F-SI Apartments, Parvathi Nagar,
1st Cross Road, Madambakkam,
Chennai 600 073 .. Petitioner in all W.Ps

vs.

The Deputy Commercial Tax Officer,
Selaiyur Assessment Circle,
No.3 Sriram Nagar Road,
Rajeswari Nagar Extn. 100 Ft road,
Selaiyur, Chennai 600 073 .. Respondent in all W.Ps.

Prayer:- Writ Petitions filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Mandamus directing the respondent to rectify the mistake by applying the rate of tax at 5% instead of 14.5% on the inter-state sales of the products made by the petitioner, by considering the applications dated 17.12.2018 received by the respondent on 28.12.2018 for rectification of mistake filed by the petitioner under Section 84 of the TNVAT Act read with Section 9 (2) of the CST Act and re-do the assessment relating to the assessment year CST No.1126539/2012-13; 2013-14; 2014-15; 2015-16 and 2016-17.

For Petitioner in all W.Ps.:Mr. K.Jayachandran
For Respondent in all W.Ps.:Mr. M.Hariharan, AGP.,(T)

C O M M O N O R D E R

The writ petitioner, in all the above writ petitions, seeks a mandamus directing the respondent to rectify mistakes, which have arisen in the completion of assessments for the periods 2012-13 to 2016-17.

2. Mr.K.Jayachandran, learned counsel appearing for the petitioner, in all the above writ petitions, points out that applications for rectification of the assessments have been

filed on 17.12.2018.

3. Mr.M.Hariharan, learned Additional Government Pleader (Taxes), who has taken notice on behalf of the respondent, confirms that the applications are pending on the file of the respondent. He also fairly states that the respondent may be directed to dispose of the applications within a time frame to be set by this Court.

4. In the light of the fact that the applications are filed by the petitioner during December 2018 and also in the light of the submission made by the learned counsel appearing for the petitioner that all materials are available to establish the errors which are liable to be rectified under Section 84 of the Tamil Nadu Value Added Tax Act, there shall be a direction to the respondent to dispose of the same, in accordance with law, within a period of four weeks from the date of personal hearing, which shall be on 18.03.2019 at 02.30 pm.

5. With the above directions, these writ petitions are disposed of. Consequently, the connected WMPs are closed. There shall be no order as to costs.

-s/d-
Assistant Registrar(CS-IV)

True Copy

Sub-Assistant Registrar

srk
To

1. The Deputy Commercial Tax Officer,
Selaiyur Assessment Circle,
No.3 Sriram Nagar Road,
Rajeswari Nagar Extn. 100 Ft road,
Selaiyur, Chennai 600 073

+5 Ccs to Mr.K.Jayachandran, Advocate sr 21934.
+1 CC to Spl. Govt. Pleader(T) sr 27471.

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KJ(CO)
SP(20/03/2019)