IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATE: 26.06.2019
CORAM
THE HONOURABLE MR.JUSTICE M.SUNDAR

W.P.No.11534 of 2019
&
W.M.P.No.11789 of 2019

Tvl.Ganesh Agency
Rep. By Partner
No.1A, S.V.Lingam Salai
Vadapalani
Chennai - 600 026 .. Petitioner

Vs.

1. The State of Tamil Nadu
Represented by the Secretary
Commercial Taxes and Registration Department
Fort St. George
Chennai - 9

2. The Assistant Commissioner (CT)
K.K.Nagar Assessment Circle
Chennai - 600 006 .. Respondents

Writ Petitions are filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorarified Mandamus to call for the records of the 2^{nd} respondent proceedings in TIN 33581421259/2016-2017 dated 20.03.2018 and quash the same and consequently direct the 2^{nd} respondent to consider the petition filed by the petitioner under Section 84 of TNVAT Act, 2006 dated 10.05.2018 and also unfreeze the bank transaction.

For Petitioner : Mr.R.Sivakumar

For Respondent : Ms.G.Dhanamadhri
Government Advocate

O R D E R

Mr.R.Sivakumar, learned counsel on record for writ petitioner and Ms.G.Dhanamadhri, learned Government Advocate on behalf of both the respondents i.e., official respondents, are before this Court.

2.With consent of learned counsel on both sides, the main writ petitions itself is taken up, heard out and is being disposed of.

3. The entire writ petition turns on a very narrow compass.

4.This writ petition arises under 'Tamil Nadu Value Added Tax Act, 2006' (Tamil Nadu Act 32 of 2006), which shall hereinafter be referred to as 'TNVAT Act' for brevity. To be noted, rules under this Act is 'Tamil Nadu Value Added Tax Rules, 2007' and the same shall be referred to as 'TNVAT Rules 2007'.

5. Writ petitioner is a dealer within the meaning of TNVAT Act.

6. The total turnover of the writ petitioner exceeds Rs.1,00,00,000/- under TNVAT Act and 'Central Sales Tax Act' ('CST' for brevity) and therefore, accounts of the writ petitioner in respect of relevant Assessment Year, namely 2016-2017 have to be audited by an accountant, namely a Chartered Accountant within the meaning of applicable statutes and a report had to be submitted in what is described as 'Form WW' under Rule 16-A of TNVAT Rules 2007 and the requirement of such reports is under Section 63-A of TNVAT Act.

7. An order dated 20.03.2018 came to be passed by the second respondent and this is a revised Assessment Order with regard to aforesaid Assessment Year qua writ petitioner and vide this order, the second respondent has inter alia levied penalty under Section 63-A (2) of TNVAT Act for not submitting the aforesaid Form WW within the prescribed time.

8. Be that as it may, based on Form WW i.e., Auditor's reports which have been filed, writ petitioner has filed a rectification petition being a petition dated 10.05.2018 inter alia under Section 84 of TNVAT Act.

9. Notwithstanding the averments in the affidavit filed in support of the writ petition and the prayer, learned counsel for writ petitioner abridges the prayer and restricts his submission to a request to have the rectification petition under Section 84 TNVAT Act, being Rectification Petition dated 10.05.2018, to be disposed of within a time frame.

6.Responding to this, learned Revenue counsel submitted that rectification petition filed by the writ petitioner under Section 84 of TNVAT Act would be disposed of within four weeks from the date of receipt of a copy of this order in a manner known to law and in accordance with law.

7. As the aforesaid stated position of Revenue douses the anxiety of the writ petitioner i.e, abridged / restricted prayer, this writ petition is disposed of with a direction to the second respondent to dispose of the rectification petition being rectification petition dated 10.05.2018 within a period of four weeks from the date of receipt of a copy of this order. Orders passed in the rectification petition and the consequential orders, if any, shall be communicated to the writ petitioner under due acknowledgement in accordance with the applicable Rules. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(J)

//True Copy//

Sub Assistant Registrar

gpa

To

1. The Secretary
Commercial Taxes and Registration Department
Fort St. George, Chennai - 9.

2. The Assistant Commissioner (CT)
K.K.Nagar Assessment Circle, Chennai - 600 006.

+1 cc to The Special Government Pleader, SR.No.53628

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CSL/15.07.2019