

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :03.06.2019

CORAM

THE HON'BLE MR.JUSTICE M.SUNDAR

W.P.No.11496 of 2019

Tvl.Balaji Solution Pvt Ltd.

Represented by its Authorised Signatory

6/34, Sunguvar Agraharam Street,

Chintadripet, Chennai - 2.

..Petitioner

vs

The Commercial Tax Officer,

Chintadripet Assessment Circle,

Greens Road, Annexe Building

I Floor, Chennai - 6

..Respondent

Prayer: 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 Application date 04.04.2019 filed under Section 84 of the TNVAT Act, 2006 before taking any recovery proceedings against the petitioner.

For Petitioner : Mr.Adithya Reddy

For Respondent : Mr.M.Hariharan

Additional Government Pleader(Taxes)

O R D E R

Mr.Adithya Reddy, learned counsel on record for sole writ petitioner and Mr.M.Hariharan, learned Additional Government Pleader(Taxes) on behalf of sole respondent are before this Court.

2. With the consent of learned counsel on both sides, main writ petition itself is taken up, heard out and is being disposed of though this matter listed under the caption 'Adjourned Admission' today.

3. As the entire writ petition turns on a very narrow compass, it would suffice to state short facts. Short facts are that the matter arises under the 'Tamil Nadu Value Added Tax Act, 2006' ['TNVAT Act' for the sake of brevity]. The petitioner, who deals with Computer IT Products and is a

registered dealer under TNVAT Act, as also under CST Act, made an application to the respondent. To be noted, this Court is informed that 'IT' stands for 'Information Technology'. This application is dated 04.04.2019 and it is under Section 84 of the TNVAT Act.

4. Learned counsel for respondent submits that the respondent undertakes to dispose of the application of the petitioner within four weeks from the date of receipt of a copy of this order.

5. To be noted, Learned counsel for writ petitioner abridged the prayer in the writ petition and submitted that it would suffice, if the respondent disposes of the aforesaid application dated 04.04.2019 within the aforesaid time frame.

6. Writ petition is disposed of, recording the aforesaid submissions and directing the respondent to dispose of writ petitioner's application dated 04.04.2019 under Section 84 of TNVAT Act within a period of four weeks from the date of receipt of a copy of this order. No costs.

Sd/-

Assistant Registrar(CS)

//True copy//

Sub Assistant Registrar

vvk/kak

To

The Commercial Tax Officer,
Chintadripet Assessment Circle,
Greens Road, Annexe Building
I Floor, Chennai - 6

+1cc to Mr.Adithya Reddy, Advocate SR.No.44865

+1cc to Special Government Pleader SR.No.45476

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