IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :06.06.2019

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THE HON'BLE MR.JUSTICE M.SUNDAR

W.P.No.11640 of 2019
and
W.M.P.Nos.11871 of 2019

M/s.New Senthil Agency ...Petitioner

Vs

Assistant Commissioner (ST)
K.K.Nagar Assessment Circle,
Chennai-600 006. ....Respondents

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 respondent in TIN 33401423104/2016-17 dated 20.03.2018 and quash this order as illegal and direct the respondent to pass fresh orders after giving an opportunity of personal hearing and to consider the petition filed under Section 84 of TNVAT Act on 18.03.2019.

For Petitioner : Mr.C.Bakthasiromoni

For Respondents : Mrs.G.Dhanamadhri

ORDER

Mr.C.Bakthasiromoni, learned counsel on record for the sole writ petitioner. Mrs.G.Dhanamadhri, learned Government Advocate appearing on behalf of the sole respondent are before this Court.

2. Though this matter is listed under the caption "Adjourned Admission", today with the consent of the learned counsel on both sides, the writ petition is taken up, heard out and disposed of. To be noted, in the hearing today, learned counsel for the petitioner abridged his prayer and submitted that it will suffice, if the respondent is directed to dispose of the rectification petition dated 18.03.2019 filed by the writ petitioner under Section 84 of TNVAT Act 2006. Considering the extremely narrow compass and scope of this writ petition, more so in the light of trajectory in the hearing taken today, on factual matrix, suffice to say that the writ petitioner is dealing in edible oil and rate of tax payable under 'Tamil Nadu Value Added Tax Act, 2006' ('TNVAT Act 2006' for brevity) is the short issue.

3. Responding to the abridged prayer, learned counsel for Revenue submitted that the respondent will dispose of the rectification petition filed under Section 84 of TNVAT Act 2006 i.e., rectification petition dated 18.03.2019 on its own merits, within a fortnight.

4. In the light of the narrative supra, this Court directs the sole respondent to dispose of the rectification petition dated 18.03.2019 filed by the writ petitioner under Section 84 of TNVAT Act 2006 within fortnight from the date of receipt of a copy of this order after affording an opportunity of personal hearing to the writ petitioner i.e., S.Vijaya Raj or his duly authorized representative.

5. This writ petition is disposed of on the above terms. No costs. Consequently connected miscellaneous petition is closed.

06.06.2019

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Internet:Yes/No
Index : Yes/No
Speaking/Non speaking order

To
Assistant Commissioner (ST)
K.K.Nagar Assessment Circle,
Chennai-600 006.

M.SUNDAR, J.

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W.P.No.11640 of 2019

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