IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 01.07.2019

CORAM

THE HONOURABLE MR.JUSTICE M.SUNDAR

W.P.Nos.12823 & 12824 of 2019
&
W.M.P.Nos.13025 and 13026 of 2019

M/s.Sri Murugan Stores
Rep. By its Partner
R.Chidambaram
(S/o.G.c.M.Ramalingam, aged about 46 years)
20-A, Gandhi Road
Annupparpalayam
Tiruppur – 641 652 .. Petitioner in both WPs

Vs.

1.The Assistant Commissioner (CT)
Tiruppur Rural Assessment Circle, Tiruppur

2.The Deputy Commercial Tax Officer (Enf)
Group-IV Coimbatore .. Respondents in both WPs

Common Prayer: Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of Mandamus directing the 1st respondent to revise the assessment for the year 2014-15 and 2015-16 respectively under Section 84 of the TNVAT Act based on the petitions dated 30.09.2016 and 27.10.2016 filed by the petitioner and consequently direct the 1st respondent to desist from initiating recovery action till the disposal of the petitions under Section 84 of the TNVAT Act.

For Petitioner : Mr.S.Raveekumar

For Respondent : Mr.V.Haribabu
Additional Government Pleader

O R D E R

Mr.S.Raveekumar, learned counsel on record for writ petitioner in both these writ petitions is before this Court. Mr.V.Haribabu, learned Additional Government Pleader on behalf of both the official respondents in both these writ petitions is before this Court.

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

3.This common order will govern both these writ petitions. In other words, this common order will dispose of both these writ petitions.

4.Subject matter of these writ petitions arise 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.

5. Notwithstanding the prayers in these two writ petitions and notwithstanding the various averments and grounds that have been raised in the affidavit filed in support of these writ petitions, at the hearing today, learned counsel for writ petitioner abridges/ restricts his prayer and submits that writ petitioner, at this juncture, would be satisfied if there is a direction to the first respondent to dispose of the rectification petitions filed by the writ petitioner under Section 84 of TNVAT Act.

6. To be noted, there are two rectification petitions pertaining to two Assessment Years and both the rectification petitions are dated 30.09.2016. As already mentioned supra, rectification petitions are filed under Section 84 of TNVAT Act.

7. Considering the abridged / limited prayers, which are now being canvassed in these writ petitions, learned Revenue counsel submitted, on instructions, that aforesaid rectification petitions of the writ petitioner will be disposed of in accordance with law within four weeks from the date of receipt of a copy of this order.

8.This douses the anxiety of the writ petitioner in these writ petitions.

9. Therefore, these two writ petitions are disposed of recording the submission of Revenue counsel that the rectification petitions of the writ petitioner being rectification petitions dated 30.09.2016 under Section 84 of TNVAT Act pertaining to two Assessment Years i.e., 2014-15 and 2015-16, shall be disposed of in accordance with law within four weeks from the date of receipt of a copy of this order. The orders disposing of the rectification petitions shall be communicated to the writ petitioner under due acknowledgement

within 7 working days from the date of such disposal. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

gpa

To

1.The Assistant Commissioner (CT)
Tiruppur Rural Assessment Circle, Tiruppur

2.The Deputy Commercial Tax Officer (Enf)
Group-IV Coimbatore

+2cc to Mr.S.Ravee Kumar, Advocate, S.R.No. 54675
+1cc to the Special Government Pleader(Taxes), S.R.No. 55107

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W.M.P.Nos.13025 and 13026 of 2019

SVI (CO)
GN(24/07/2019)