IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 07.06.2019

CORAM

THE HONOURABLE MR.JUSTICE M.SUNDAR

W.P.No.12884 of 2019

M/s.SVS Traders
Represented by its Proprietor S.Vijayaraghavan
No.58/60. Saravana Pillaiyar Koil Street
Tindivanam .. Petitioner

Vs.

1.Appellate Deputy Commissioner (CT)
Cuddalore

2.Commercial Tax Officer (Addl)
Tindivanam .. Respondents

Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of Mandamus directing the 1st respondent to dispose of the petitioner's representation / petition dated 05.09.2018 under Section 84 of the TNVAT Act, 2006 and further direct the respondents to refrain from taking any coercive stamps till then and to pass such further orders as this Court may deem fit and proper in the circumstances of the case.

For Petitioner : Mr.Adithya Reddy

For Respondent : Mr.M.Hariharan
Additional Government Pleader (T)

O R D E R

Mr.Adithya Reddy, learned counsel on record for sole writ petitioner and Mr.M.Hariharan, learned Additional Government Pleader on behalf of both the respondents (to be noted, both the respondents are official respondents) are before this Court.

2.The case file placed before this Court brings to light that this writ petition has not been admitted and Revenue counsel has accepted notice when the matter came up for admission earlier. Under the aforesaid circumstances, the matter is listed before this Court today.

3.For all practical purposes, the status of the case is that of 'ADJOURNED ADMISSION''.

4.Be that as it may, with the consent of learned counsel on both sides, the main writ petition itself is taken up and disposed of.

5.The entire writ petition turns on a very narrow compass and owing to the trajectory which the hearing today has taken, it is not necessary to advert to the facts in greater detail. Crux of the case is that a rectification petition dated 05.09.2018 filed by the writ petitioner under Section 84 of 'Tamil Nadu Value Added Tax Act, 2006' ('TNVAT Act' for brevity), is pending.

6. Learned Revenue counsel submits that aforementioned rectification petition will be disposed of by the first respondent within three weeks from the date of receipt of a copy of this order.

7. Learned petitioner's counsel submits that this douses the anxiety of the writ petitioner in this writ petition.

8.Therefore, this writ petition is disposed of with a direction to the first respondent to dispose of the aforesaid rectification petition dated 05.09.2018 under Section 84 of TNVAT Act, filed by the writ petitioner, within three weeks from the date of receipt of a copy of this order after affording an opportunity of personal hearing to the writ petitioner. Order disposing of the rectification petition shall be served on the writ petitioner with due acknowledgement within 5 days from the date of disposal of rectification petition. No costs.

s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

To

1.Appellate Deputy Commissioner (CT)
Cuddalore

2.Commercial Tax Officer (Addl)
Tindivanam

+1 CC to The Spl. Govt. Pleader (T) sr 46540.

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EP(CO)
SP(11/07/2019)