IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 25.06.2019

CORAM

THE HONOURABLE MR.JUSTICE M.SUNDAR

W.P.Nos.17406, 17410 and 17412 of 2019
&
W.M.P.Nos.16897, 16898 and 16900 of 2019

M/s.Yogalatchmi Hardwares
Rep. By its Partner
No.3, 1st Floor, West Karikalan Street
Adambakkam
Chennai - 600 088 .. Petitioner in all W.Ps

Vs.

State Tax Officer
Nanganallur Assessment Circle
No.30, Medavakkam Main Road
Madipakkam
Chennai - 600 091 .. Respondent in all W.Ps

Common Prayer: Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of Mandamus to direct the respondent to consider the petition filed under Section 84 of TNVAT Act which was filed against the assessment proceedings for the year 2012-13 in TIN 33800981049/2012-13 dated 29.03.2019 and to provide an opportunity of personal hearing to the petitioner.

For Petitioner : Mr.C.Bakthasiromoni

For Respondent : Mr.Mohammed Shaffiq
Special Government Pleader (Tax)

COMMON ORDER

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

2. Mr.C.Bakthasiromoni, learned counsel on record for writ petitioner in all the three writ petitions is before this Court. Mr.Mohammed Shaffiq, learned Special Government Pleader accepts notice on behalf of sole respondent in the three writ petitions.

3. With consent of learned counsel on both sides, main writ petitions are taken up for disposal.

4. Instant 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. In the hearing, learned counsel for writ petitioner abridges / restricts his prayer and submits that writ petitioner would be satisfied if there is a direction to the respondent to dispose of the rectification petitions filed by the writ petitioner under Section 84 of TNVAT Act. To be noted, all three rectification petitions are dated 11.04.2019.

6.Learned State counsel submits that the aforesaid rectification petitions filed by 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. As this answers the limited prayer of the writ petitioner, these writ petitions are disposed of recording the submission of the learned Standing Counsel that the rectification petitions filed by the writ petitioner under Section 84 of TNVAT Act being three rectification petitions dated 11.04.2019 for assessment years 2012-13, 2013-14 and 2014-15 will be disposed of in a manner known to law within a period of four weeks from the date of receipt of a copy of this order.

All these three writ petitions are disposed of recording aforesaid submission of State counsel. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

gpa

To

State Tax Officer,
Nanganallur Assessment Circle,
No.30, Medavakkam Main Road,
Madipakkam,
Chennai - 600 091.

+1cc to Mr.C.Bakthasiromoni, Advocate Sr.52069
+1cc to the Government Pleader Sr.52985

W.P.Nos.17406, 17410 and 17412 of 2019 &
W.M.P.Nos.16805 and 16807 of 2019

vba[co]
srg 27/07/2019