IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 21.06.2019

CORAM

THE HONOURABLE MR.JUSTICE M.SUNDAR

W.P.Nos.17010, 17013 and 17015 of 2019
&
W.M.P.Nos.16572, 16573 and 16574 of 2019

M/s.Yogaletchumy Traders
Rep. By its Partner
No.3, 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.

Writ Petitions are 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, 2013-14 and 2014-2015 in Proc.No.44 of 2019 dated 29.03.2019 and providing an opportunity of personal hearing to the petitioner.

For Petitioner : Mr.C.Bakthasiromoni
(in all W.Ps)

For Respondent : Ms.G.Dhanamadhri
(in all W.Ps) Government Advocate

O R D E R

This common order will dispose of all these three writ petitions.

2. Mr.C.Bakthasiromoni, learned counsel on record for writ petitioner is before this Court. Ms.G.Dhanamadhri, learned Government Advocate accepts notice on behalf of lone official respondent.

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

4.All these three writ petitions turn on a narrow compass.

5.Writ petitioner has filed rectification petitions under Section 84 of 'Tamil Nadu Value Added Tax Act, 2006' ('TNVAT Act' for brevity) qua assessment proceedings for the Financial year/Assessment year 2012-2013, 2013-2014 and 2014-2015 which were made vide proceedings dated 29.03.2019.

6. In the hearing, notwithstanding the averments in the affidavits filed in support of each of the writ petitions, learned counsel for writ petitioner abridged the prayer, limited his submissions and stated that the writ petitioner would be satisfied if the respondent is mandamused to dispose of the rectification petitions filed by the writ petitioner under Section 84 of TNVAT Act.

6.Responding to this, learned Revenue counsel submitted that rectification petitions filed by the petitioner under Section 84 of TNVAT Act would be disposed of within four weeks from the date of receipt of a copy of this order.

7. This is recorded and this douses the anxiety of the writ petitioner.

8.Therefore, these writ petitions are disposed of with a direction to the respondent to dispose of the rectification petitions dated 11.04.2019 under Section 84 of TNVAT Act, filed by the writ petitioner, within a period of four weeks from the date of receipt of a copy of this order in accordance with law in this regard. Order disposing of the rectification petitions shall be served on the writ petitioner with due acknowledgement within 7 working days from the date of disposal of rectification petitions. No costs. Consequently, the connected miscellaneous petition are closed.

s/d-
Assistant Registrar(CS-III)

True Copy

Sub-Assistant Registrar

To

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

+1 CC to Mr.C.Bakthasiromoni, Advocate sr 52070.
+1 CC to The Spl. Govt. Pleader(T) ssr 52479.

W.P.Nos.17010, 17013 and 17015 of 2019 &
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EV(CO)
SP(30/07/2019)