IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 24.06.2019

Coram

THE HONOURABLE MR.JUSTICE M.SUNDAR

W.P.No.17367 of 2019
and W.M.P.No.16864 of 2019

M/s.Bambay Electricals
Rep. by its Proprietor
No.212, Gandhi Salai, Vettavalam
Tiruvannamalai District. .. Petitioner

vs.

Deputy State Tax Officer
Tiruvannamalai-I Assessment Circle
Tiruvannamalai District. .. Respondent

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Mandamus or any other appropriate writ to direct the respondent to pass fresh orders in TIN 33394523084/2017-18 dated 10.07.2018 by considering the rectification petition filed by the petitioner under Section 84 of TNVAT Act on 11.01.2018.

For Petitioner : Mr.C.Baktha Siromoni

For Respondent : Mr.M.Hariharan,
Additional Government Pleader

ORDER

Mr.C.Baktha Siromoni, learned counsel on record for writ petitioner is before this Court. Mr.M.Hariharan, learned 'Additional Government Pleader' ('AGP' for brevity) accepts notice for sole respondent.

2. With consent of learned counsel on both sides, main writ petition itself is taken up and is being disposed of.

3. As the entire writ petition turns on a very narrow compass, it may not be necessary to advert to the facts in great detail. Suffice to say that writ petitioner is a dealer registered with the authorities concerned under 'Tamil Nadu

Value Added Tax Act, 2006' (' TNVAT Act' for brevity).

4. It is the case of the writ petitioner that writ petitioner has been filing monthly returns and there has been deemed assessment inter alia under Section 22(2) of TNVAT Act.

5. Under the aforesaid circumstances, writ petitioner submits that he has filed a rectification petition under Section 84 of TNVAT Act. To be noted, in the writ petition and in the prayer paragraph in the affidavit filed in support of the writ petition, date of rectification petition under Section 84 of TNVAT Act has been shown as 11.01.2018. Learned counsel for writ petitioner at the hearing, on instructions submits that this is a typographical error and that the date of rectification petition is 03.04.2019.

6. Learned counsel for writ petitioner also draws the attention of this Court to page No.26 of the typed set of papers, placed as part of the case file, which shows that the rectification petition is dated 03.04.2019.

7. In the hearing, learned counsel for writ petitioner abridged his prayer and submitted that it will suffice if the respondent is mandamused to dispose of the aforesaid rectification dated 03.04.2019 within a time frame.

8. Learned State Counsel, who has accepted notice on behalf of sole respondent, submitted that the aforesaid rectification petition will be disposed of within three weeks from the date of receipt of a copy of this order.

9. In the light of the abridged/restricted prayer and in the light of the stand taken by State Counsel, this writ petition is being disposed of with a direction to the sole respondent to dispose of the rectification petition dated 03.04.2019 filed by the writ petitioner within three weeks from the date of receipt of a copy of this order.

10. Writ petition is disposed of with the aforesaid directions. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Deputy Registrar (CJ Conf.)

//True Copy//

Sub Assistant Registrar

vsm

To

Deputy State Tax Officer
Tiruvannamalai-I Assessment Circle
Tiruvannamalai District.

+1cc to Mr.C.Baktha Siromoni, Advocate, S.R.No.52068
+1cc to the Government Pleader, S.R.No.52484

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SV(CO)
CS/29/07/2019