IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 01.07.2019

CORAM

THE HONOURABLE MR.JUSTICE M.SUNDAR

W.P.Nos.18017 and 18021 of 2019
&
W.M.P.Nos.17415 and 17416 of 2019

M/s.Vasavi Kamal Agencies
Rep. By its Proprietor
No.295-A, Pottai Road
Sankarapuram
Kallakurichi Taluk
Villupuram District .. Petitioner in both W.Ps

Vs.

Commercial Tax Officer (Addl.)
Kallakurichi Assessment Circle
Villupuram District .. Respondent in both W.Ps

Prayer in W.P.No.18017 of 2019: Writ Petition is filed under Article 226 of the Constitution of India, seeking issuance of Writ of Mandamus to direct the respondent to pass fresh orders in TIN 33884784181/2012-13 dated 25.06.2015 by considering the rectification petition filed by the petitioner under Section 84 of TNVAT Act on 29.04.2019.

Prayer in W.P.No.18021 of 2019: Writ Petition is filed under Article 226 of the Constitution of India, seeking issuance of Writ of Mandamus to direct the respondent to pass fresh orders in TIN 33884784181/2013-14 dated 25.06.2015 by considering the rectification petition filed by the petitioner under Section 84 of TNVAT Act on 29.04.2019.

For Petitioner : Mr.C.Baktha Siromoni

For Respondent : Mr.V.Haribabu
Additional Government Pleader

O R D E R

This common order will dispose of both these writ petitions.

2. Mr.C.Baktha Siromoni, learned counsel on record for writ petitioner in both the writ petitions and Mr.V.Haribabu, learned Additional Government Pleader on behalf of lone official respondent in both the writ petitions are before this Court.

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

4.The facts are same in both the writ petitions.

5.This Court is informed that only the Assessment Years are different. While it is 2012-2013 in one writ petition, it is 2013-2014 in the other writ petition.

6.Subject matter of the writ petitions arise under 'Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006)' (hereinafter 'TNVAT Act' for brevity).

7.Writ petitioner, which is a dealer under TNVAT Act, has filed Rectification Petitions under Section 84 of TNVAT Act. To be noted, Rectification Petitions for both the Assessment Years are dated 29.04.2019.

8. Learned Revenue Counsel for lone official respondent submits, on instructions, that the Rectification Petitions will be disposed of in accordance with law within a period of four weeks from the date of receipt of a copy of this order.

9. This douses the anxiety of the writ petitioner.

In the light of the above, both these writ petitions are disposed of recording the submission of Revenue counsel that two rectification petitions, both dated 29.04.2019 under Section 84 of TNVAT Act, will be disposed of in accordance with law by the sole respondent within four weeks from the date of receipt of a copy of this order. There shall be no order as to costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar (Insp.Cell)

//True Copy//

Sub Assistant Registrar

gpa

To

Commercial Tax Officer (Addl.)
Kallakurichi Assessment Circle
Villupuram District

+1 cc to M/s.C.Baktha Siromoni, Advocate, S.R.No.55639

+1 cc to the Special Government Pleader, S.R.No.55105

W.P.Nos.18017 and 18021 of 2019 &
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SKV(CO)
SSM(13/08/2019)