IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 17.07.2019

CORAM

THE HONOURABLE MR.JUSTICE M.SUNDAR

W.P.No.20218 of 2019
&
W.M.P.Nos.19619 and 19620 of 2019

M/s.Cauvery Enterprises
Rep. By its Proprietor Mr.S.Suresh
No.10, Sun Complex, Ground Floor
Pachaiyappan School Street
Chidambaram .. Petitioner

Vs.

The Commercial Tax Officer
Chidambaram-II Assessment Circle
Chidambaram .. Respondent

Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of Mandamus to call for the records of the respondent in TIN No.33074461568/2016-17 dated 28.07.2017 quash the same and further direct the respondent to pass order in the representation dated 03.04.2019 filed by the petitioner for rectification or error apparent on the face of the record.

For Petitioner : Mr.V.Sundareswaran

For Respondent : Ms.G.Dhanamadhri
Government Advocate

O R D E R

Mr.V.Sundareswaran, 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.

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

3. Notwithstanding the prayer in the instant writ petition which consists of two limbs and notwithstanding the various averments and grounds made in the affidavit filed in support of instant writ petition, learned counsel for writ petitioner, on instructions, abridges, restricts and limits the prayer.

4.Learned counsel for writ petitioner, on instructions, submits that it will suffice if there is a direction to the lone respondent to dispose of a petition dated 03.04.2019 filed by the writ petitioner seeking to rectify, what according to the writ petitioner, is error apparent on the face of record.

5.To be noted, the aforesaid petition dated 03.04.2019 has been filed by the writ petitioner under Section 84 of 'Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006)', which shall hereinafter be referred to as 'TNVAT Act' for brevity.

6.Responding to the aforesaid abridged / restricted prayer, learned Revenue counsel submits that the lone respondent will dispose of the aforesaid petition under Section 84 of TNVAT Act, being petition dated 03.04.2019, within six weeks from the date of receipt of a copy of this order.

7. Accordingly, this writ petition is disposed of directing the respondent to dispose of the petition filed by the writ petitioner under Section 84 of TNVAT Act, being petition dated 03.04.2019, within six weeks from the date of receipt of a copy of this order. Though obvious, disposal of, what according to the writ petitioner is a rectification petition, shall be in accordance with law and uninfluenced by proposal / report of the Enforcement Wing officials. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

gpa

To

The Commercial Tax Officer
Chidambaram-II Assessment Circle
Chidambaram

+1cc to Mr.V.Sundareswaran, Advocate sr.60811
+1cc to Special Government Pleader sr.61508

W.P.No.20218 of 2019 &
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ks(co)
nr 17/09/2019
nr 15/10/2019