IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.10.2019

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.Nos.29766, 29768 & 29771 of 2019
and
W.M.P.Nos.29663, 29665 & 29667 of 2019

M/s.Cumbum Valley Winery Private Limited
Rep. by its Managing Director
F1, B-Block, Barsh Paradish
No.46, G.N.Chetty Road,
T.Nagar, Chennai-600 017. ...Petitioner in all W.P.s

vs.

The Assistant Commissioner (CT)
K.K.Nagar Assessment Circle
Greams Road,
Chennai-600 006. ...Respondent in all W.P.s

Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, to direct the respondent to pass fresh orders in TIN.33611464456/2015-2016, 2013-2014 and 2014-2015 respectively dated 30.05.2019 by considering the rectification petition filed by the petitioner under Section 84 of the TNVAt Act on 14.06.2019.

For Petitioner in all W.P.s :Mr.C.Bakthasiromoni

For Respondent in all W.P.s :Mr.M.Hariharan
Additional Government Pleader

COMMON ORDER

Mr.M.Hariharan, learned Additional Government Pleader takes notice for the respondent. By consent of both parties, these main writ petitions are taken up for final disposal at the admission stage itself.

2. All these writ petitions are filed challenging the orders of assessment dated 30.05.2018 passed in respect of the assessment years 2013-2014, 2014-2015 and 2015-2016 respectively.

3. Heard the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent.

4. Though several contentions are raised on merits against the impugned orders of assessment, it is an admitted fact that the petitioner has already filed rectification petitions under Section 84 of the Tamil Nadu Value Added Tax Act, 2006 on 14.06.2019 and the said petitions are still pending before the respondent. Therefore, without pursuing his remedy in the said petitions, the petitioner is not entitled to canvass the correctness or otherwise of the impugned orders in these writ petitions.

5. Accordingly, all these Writ Petitions are disposed of, without expressing any view on the merits of the claim made by the petitioner, only with a direction to the respondent to consider the rectification petitions dated 14.06.2019 filed by the petitioner under Section 84 of the TNVAT Act, and pass orders on the same on merits and in accordance with law, within a period of six weeks from the date of receipt of a copy of this order. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(Insp cell)

//True Copy//

Sub Assistant Registrar

mk

To

The Assistant Commissioner (CT)
K.K.Nagar Assessment Circle
Greams Road,
Chennai-600 006.

+1cc to Mr.C.Bakthasiromoni, Advocate SR.87533
+1cc to the Spl Government Pleader(Taxes) SR.88286

W.P.Nos.29766, 29768 & 29771 of 2019

BS(CO)
CB(25/11/2019)