IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 24.07.2019

Coram

THE HONOURABLE MR. JUSTICE M.SUNDAR

W.P.Nos.21767, 21769,
21771 & 21772 of 2019

M/s. Alkraft Thermo Technologies Private Limited,
Rep. By its Chief Financial Officer,
Mr. P. Sirajudeen,
35-A & B/1, Ambattur Industrial Estate,
Chennai - 600 058. ..Petitioner in all W.Ps.

vs.

The Assistant Commissioner (ST),
Pattaravakkam Assessment Circle,
No. 127, 2nd Floor, Yadhaval Street,
Padi, Chennai - 600 050. ..Respondent in all W.Ps.

COMMON PRAYER: Writ Petitions filed under Article 226 of the Constitution of India praying for issuance of a Writ of Mandamus to direct the respondent to consider and dispose the petitioner's representation/petition dated 17.06.2019 under Section 84 of the TNVAT Act, 2006 r/W Section 9(2) of CST Act, 1956 for the Assessment Years 2008-2009, 2010-2011, 2011-2012 & 2014-2015 respectively after providing an opportunity of personal hearing to the petitioner and pass such other or further order as this Hon'ble Court may deem fit and proper in the circumstances of the case and thus render justice.

For Petitioner in all W.Ps. : Mr.S.R.Sankareshwaran

For Respondents in all W.Ps. : Mr.V.Haribabu
Additional Government Pleader

COMMON ORDER

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

2. Mr.S.R.Sankareshwaran, learned counsel on record for writ petitioner in all these four writ petitions and Mr.V.Haribabu, learned Additional Government Pleader, who has accepted notice on behalf of lone respondent in all these four writ petitions, are before this Court.

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

4. Notwithstanding very many averments in the affidavits filed in support of all these four writ petitions and several grounds raised in the affidavits filed in support of these four writ petitions, learned counsel for writ petitioner at the hearing abridged the prayer and submitted that it will suffice if there is a direction to the sole respondent to dispose of the petitions filed by the writ petitioner, which according to the learned counsel for writ petitioner, are petitions under Section 84 of the 'Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006)', hereinafter 'TNVAT Act' for brevity read with Section 9(2) of 'Central Sales Tax Act, 1956' (hereinafter 'CST Act' for brevity).

5. Learned State counsel submits, on instructions, that aforesaid petitions of the writ petitioner will be disposed of in accordance with law.

6. In the light of the aforesaid trajectory which these writ petitions have taken in the hearing today, these four writ petitions are disposed of with a direction to the respondent to dispose of, on their own merits and in accordance with law, all the four petitions filed by the writ petitioner (all dated 17.06.2019), which according to the writ petitioner, are petitions under Section 84 of TNVAT Act read with Section 9(2) of CST Act, within eight(8) weeks from the date of receipt of a copy of this order.

7. Disposal of all the four petitions of the writ petitioner shall be communicated to the writ petitioner under due acknowledgement in accordance with applicable Rules in this regard under the relevant/ applicable Rules.

8. The aforesaid narrative douses the anxiety of the writ petitioner in all these four writ petitions and answeres the abridged/limited/restricted prayer of writ petitioner (as abridged in the hearing).

These writ petitions are disposed of with the above directions. There shall be no order as to costs.

Sd/-
Assistant Registrar(CO)

//True Copy//

mp Sub Assistant Registrar

To

The Assistant Commissioner (ST),
Pattaravakkam Assessment Circle,
No. 127, 2nd Floor, Yadhaval Street,
Padi, Chennai - 600 050.

+4 ccs to Mr.R.Anish Kumar, Advocate, S.R.No.63776 to 63779

+1 cc to the Special Government Pleader(Taxes), S.R.No.63952

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SS(CO)
SSM(27/08/2019)