IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 19.08.2019

Coram

THE HONOURABLE MR. JUSTICE M.SUNDAR

W.P.No.23657 of 2019
and W.M.P.No.23487 of 2019

M/s.Eakcon Systems Pvt. Ltd.,
Rep. By its Director
No.123, Kothwalchavadi Street
Saidapet, Chennai - 600 015 .. Petitioner

vs.

State Tax Officer
Saidapet Assessment Circle
Chennai .. 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 33346222212/2007-08 by considering the rectification petition filed by the petitioner under Section 84 of TNVAT Act on 15.04.2019 after providing an opportunity of personal hearing to the petitioner and pass such further or other order or orders as this Hon'ble Court may deem fit and proper in the circumstances of this case and render justice.

For Petitioner : Mr.C.Baktha Siromoni

For Respondent : Mr.Mohammed Shaffiq
Special Government Pleader.

ORDER

Mr.C.Baktha Siromoni, learned counsel on record for writ petitioner is before this Court. Mr.Mohammed Shaffiq, learned Special Government Pleader 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. Learned counsel for writ petitioner, on instructions, submits that it will suffice if there is a direction to the lone respondent to dispose of the rectification petition dated 15.04.2019 filed by the writ petitioner seeking to rectify, what according to the writ petitioner, is error apparent on the face of record.

6.To be noted, the aforesaid petition dated 15.04.2019 has been filed by the writ petitioner purportedly under Section 84 of TNVAT Act and the question whether Section 84 would take within its fold such a prayer is left open as 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.

8. 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 on its own merits and in accordance with law the rectification petition dated 15.04.2019 filed by the writ petitioner within three weeks from the date of receipt of a copy of this order.

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

Sd/-

Assistant Registrar (CS-)

//True Copy//

Sub Assistant Registrar

gpa

To

State Tax Officer
Saidapet Assessment Circle
Chennai

+1cc to Mr.C.Baktha Siromoni Advocate, S.R.No.70604
+1cc to the Spl Government Pleader(Taxes), S.R.No.70982

SVI(CO)
CB(26/09/2019)

W.P.No.23657 of 2019
and W.M.P.No.23487 of 2019