IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 22.08.2019

Coram

THE HONOURABLE MR. JUSTICE M.SUNDAR

W.P.No.24587 of 2019 and

WMP No.24259 of 2019

M/s.Sri Maruthi Jewels
Rep. by its Proprietrix - S.Visalakshi. ... Petitioner

vs.

The Assistant Commissioner (ST)
Big Bazaar Street Circle
Coimbatore, Coimbatore District. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Mandamus, directing the respondent herein to rectify the error on the face of records in the assessment proceedings for the year 2016-17 under TNVAT Act, 2006 dated 21.01.2019 by disposing of the petition filed by the petitioner under Section 84 of TNVAT Act, 2006 dated 10.07.2019 as expeditiously as possible and pass such further or other orders as this Hon'ble Court may deem fit and proper in the circumstances of this case and thus render justice.

For Petitioner : Mr.S.Rajasekar
For Respondent : Ms.G.Dhanamadhri, Government Advocate.

O R D E R

Mr.S.Rajasekar, learned counsel on record for writ petitioner and Ms.G.Dhanamadhri, learned Government Advocate, who accepts notice on behalf of the sole respondent are before this Court.

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

3. Considering the narrow compass on which instant writ petition now turns, it will suffice to say that subject matter of instant writ petition arises under 'Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006)' (hereinafter 'TNVAT Act' for brevity).

4. With regard to assessment proceedings for the assessment year 2016-17, it is the case of the writ petitioner that a petition dated 10.07.2019 under Section 84 of TNVAT Act has been filed and that the same has not been disposed of.

5. Notwithstanding very many averments made in the affidavit filed in support of writ petition, grounds raised, contentions canvassed, learned counsel for writ petitioner at the hearing abridged the prayer and submitted that it will suffice, if this Court considers directing the respondent to dispose of the writ petitioner's petition dated 10.07.2019 within a time frame.

6. Considering the innocuous nature of the prayer, respondent is directed to dispose of the aforesaid petition dated 10.07.2019, which according to the writ petitioner is under Section 84 of TNVAT Act, on its own merits and in accordance with law as expeditiously as possible and in any event within four weeks from the date of receipt of a copy of this order.

7. Writ petition is disposed of with the above directions. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

vsm

To

The Assistant Commissioner (ST)
Big Bazaar Street Circle
Coimbatore, Coimbatore District.

+1cc to M/s.R.Hemalatha , Advocate SR.No. 73088
+1 cc to Spl Government Pleader Sr.No. 72895

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A.SK(20/09/2019)