IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATE: 28.08.2019
CORAM
THE HONOURABLE MR.JUSTICE M.SUNDAR
W.P.No.25480 of 2019
and W.M.P.No.25006 of 2019

Tvl.CEAT Ltd.,
represented by its Authorized Signatory
No.5, Dr.Abdul Kalam Cross Street
Nagalkeni, Chrompet, Ch-44 .. Petitioner

Vs.

The Assistant Commissioner (ST)
Pammal Assessment Circle
Chennai - 44 .. Respondent

Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of Mandamus, directing the respondent to dispose of the petitioner's Application dated 18.07.2019 filed under Section 84 of TNVAT Act, 2006 before taking any recovery proceedings against the petitioner.

For Petitioner : Ms.Adithya Reddy

For Respondents : Mr.Mohammed Shaffiq
Special Government Pleader (Taxes)

ORDER

Ms.Adithya Reddy, leaned counsel on record for writ petitioner and Mr.Mohammed Shaffiq, learned Special Government Pleader, who accepts notice on behalf of sole respondent, are before this Court.

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

3.Notwithstanding several averments made in the affidavit filed in support of the writ petition, besides contentions canvassed and grounds raised, learned counsel for writ petitioner, at the hearing, abridges the scope of the writ petition and submits that it will suffice if there is a direction to the sole respondent to dispose of a petition filed by the writ petitioner being petition dated 18.07.2019 (Page 6 of the typed-set of papers), which according to the writ petitioner is 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'.

4.Considering the abridged scope, learned Revenue counsel submits that the request is innocuous and the respondent will dispose of the aforesaid petition of the writ petitioner dated 18.07.2019, which according to the writ petitioner is under Section 84 of TNVAT Act, as expeditiously as possible.

5.In the light of narrative thus far, this writ petition is disposed of with a direction to the sole respondent to dispose of aforesaid petition dated 18.07.2019, which according to writ petition is under Section 84 of TNVAT Act, as expeditiously as possible and in any event within a fortnight from the date of receipt of a copy of this order. Though obvious, it is made clear that such disposal shall be on the merits of the petition and in accordance with law. The order of disposal shall be communicated to the writ petitioner under due acknowledgement within five workings days from the date of such disposal.

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

Sd/-
Asst.Registrar

/true copy/

Sub Asst. Registrar

gpa

To

The Assistant Commissioner (ST)
Pammal Assessment Circle
Chennai - 44

W.P.No.25480 of 2019 and
W.M.P.No.25006 of 2019

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