IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.10.2019

CORAM

THE HONOURABLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.27107 of 2019

The Iris Knitting Company,
Represented by its Partner,
S.Senthilkumar
S.F.No.200/3, Iris Gardens,
Sirupooluvapatti Main Road,
Tirupur - 641603. ... Petitioner

Vs.

The State Tax Officer,
Rural - I Assessment Circle,
Tiruppur. ... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus to direct the respondent to pass order on the representation dated 28.07.2019 seeking order afresh under Section 84 of the TNVAT Act, 2006.

For Petitioner: Mr.R.Senniappan

For Respondent : Mr.M.Hariharan
Additional Government Pleader (Taxes)

O R D E R

The petitioner seeks for Mandamus, directing the respondent to pass orders on their representation dated 28.07.2019 under Section 84 of the TNVAT Act, 2006.

2. Heard both sides.

3. It is seen in respect of the Assessment Year 2008-09 under CST Act, the Assessing Officer seems to have passed an assessment order on 20.03.2012 and claimed to have sent the same to the petitioner by an ordinary post. According to the petitioner, the said order of assessment was never served on the petitioner. However, they filed an application under Section 84 of the Tamil Nadu Value Added Tax Act, 2006 on 28.07.2019 by enclosing relevant forms and documents. Therefore, the assessee seeks for the disposal of the said application filed under Section 84 of the TNVAT Act, 2006, by

considering the material submitted by the petitioner.

4. When this matter was heard last occasion, the learned Additional Government Pleader was directed to verify as to whether the assessment order was served on the petitioner or not. Today when the matter is taken up for further hearing, the learned Additional Government Pleader submitted that there is no proof of service of the assessment order, since it was sent by an ordinary post. However, he submitted that the copy of the order is already furnished to the petitioner on 16.08.2019.

5. Considering the above stated facts and circumstances and further considering the fact that the petitioner has already approached the Assessing Officer and filed an application under Section 84 of the said Act, the writ petition is disposed of, by directing the Assessing Officer to consider the said application and pass orders on merits and in accordance with law by providing an opportunity of personal hearing to the petitioner. Such exercise shall be done by the Assessing Officer within a period of four weeks from the date of receipt of a copy of this order. No costs.

Sd/-

Assistant Registrar (CS-VIII)

//True Copy//

Sub Assistant Registrar

Sni

To

The State Tax Officer,
Rural - I Assessment Circle,
Tiruppur.

+1cc to Mr.R.Senniappan, Advocate, S.R.No. 87993
+1cc to the Special Government Pleader(Taxes), S.R.No. 88175

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LN(CO)
GN(28/11/2019)