

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.09.2019

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.27602 of 2019

and

WMP.No.27108 of 2019

M/s.Almight Engineering
Rep. by its Proprietor
No.DP-198, 10th Main Road,
SIDCO Industrial Estate
Thirumudivakkam, Chennai-600 044.

...Petitioner

vs.

The Commercial Tax Officer
Thirumudivakkam Assessment Circle
Chennai-600 044.

...Respondent

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, to direct the respondent to pass fresh orders in TIN.33730842911/2014-2015 by considering the rectification petition filed by the petitioner under Section 84 of the TNVAT Act on 22.07.2019 after providing an opportunity of personal hearing to the petitioner.

For Petitioner : Mr.C.Bakthasiromoni

For Respondent : Mr.Master Ganesh
Government Advocate

O R D E R

सत्यमेव जयते

Mr.Master Ganesh, learned Government Advocate (T) takes notice for the respondent. By consent of both the parties, the main writ petition is taken up for final disposal at the admission stage itself.

2. This writ petition is filed for issuing direction to the respondent to pass orders on the rectification petition filed by the petitioner under Section 84 of the Tamil Nadu Value Added Tax Act, 2006, on 22.07.2019.

3. It is seen that the petitioner suffered an order of assessment dated 27.04.2017 relevant to assessment year 2014-

2015. Being aggrieved against the said order, the petitioner filed rectification petition under Section 84 of the TNVAT Act, 2006, on 22.07.2019. It is stated that the said rectification petition is still pending. Hence, the present writ petition is filed with the relief as stated supra.

4. This Court, at this stage, is not expressing any view on the merits of the claim made by the petitioner in the rectification petition, as it is for the respondent to consider and decide the same. Accordingly, this Writ Petition is disposed of, by directing the respondent to pass orders on the rectification petition on merits and in accordance with law, after providing an opportunity of personal hearing to the petitioner, within a period of four weeks from the date of receipt of a copy of this order. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(Insp.Cell)

//True Copy//

Sub Assistant Registrar

mk

To

The Commercial Tax Officer
Thirumudivakkam Assessment Circle
Chennai-600 044.

+1cc to Mr.C.Bakthasiromoni, Advocate sr.81265
+1cc to Special Government Pleader(Taxes) sr.80802

W.P.No.27602 of 2019

rr(co)
nr 21/10/2019

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