IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.09.2019

CORAM

THE HONOURNABLE MR.JUSTICE K.RAVICHANDRABAABU

W.P.No.27231 of 2019
and
W.M.P.No.26633 of 2019

M/s. Sri Parameswari Enterprises,
rep. by its Proprietor- V.Senthil,
No.67, North Main Road,
Sethiatope,
Cuddalore District- 608 702. ...Petitioner

Vs.

The Commercial Tax Officer,
Chidambaram I Circle,
Chidambaram,
Cuddalore District. .. Respondent

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus to direct the respondent herein to rectify the error on the face of records in the assessment proceedings for the year 2013-14 under TNVAT Act, 2006 dated 29.02.2016 by disposing of the petition filed by the petitioner under section 84 of TNVAT Act, 2006 dated 01.07.2019 as expeditiously as possible.

For Petitioner Mr.S.Rajasekar

For Respondent : Mr.V.Haribabu,
Additional Government Pleader (Tax)

O R D E R

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Mr.V.Haribabu, learned Additional Government Pleader (Tax) takes notice for the respondent. By consent, the main writ petition itself is taken up for final disposal.

2. This Writ Petition is filed seeking for Mandamus to direct the respondent herein to rectify the error on the face of records in the assessment proceedings for the year 2013-14 under TNVAT Act, 2006 dated 29.02.2016 by disposing of the petition filed by the petitioner under section 84 of TNVAT Act, 2006

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dated 01.07.2019 as expeditiously as possible.

3. It is seen that an order of assessment was passed relevant to the assessment year 2013-14 on 29.02.2016. The petitioner filed an application under section 84 of TNVAT Act, 2006 seeking rectification of the order passed on 29.02.2016. The grievance of the petitioner is that the said application is still pending without consideration.

4. This Court, at this stage, is not expressing any view on the merits of the claim made by the petitioner as it is for the respondent to consider the said application and pass order on the same on merits and in accordance with law. Thus, this Writ Petition is disposed of only with a direction to the respondents to pass orders on the rectification petition filed by the petitioner under section 84 of TNVAT Act, 2006 dated 01.07.2019 on merits and in accordance with law within a period of six weeks from the date of receipt of a copy of this order. Till an order is passed by the respondent, no coercive action shall be taken against the petitioner. No costs. Consequently, connected miscellaneous petition is closed.

vsi

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To
The Commercial Tax Officer,
Chidambaram I Circle,
Chidambaram,
Cuddalore District.

+1cc to Mrs.R.Hemalatha, Advocate, SR.No.78631
+1cc to the Special Govt.Pleader (Taxes), vide SR.No.78993

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Kak(10/10/2019)

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