IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27.09.2019

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.Nos.28616, 28619 & 28622 of 2018
and
WMP. Nos.28369, 28373 & 28376 of 2018

Tvl.R.K.Agencies
No.180, Nethaji Road
Denkanikottai - 635 107. ...Petitioner in all W.P.s

-Vs.-

1. The Assistant Commissioner (ST)
Hosur (South) III
Hosur - 635 109.

2. Formerly Assistant Commissioner (ST)
Hosur South - 635 109. ...Respondents in all W.P.s

Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records in respect of the proceedings TIN No.33203363408/2012-2013, 2013-2014 and 2014-2015 dated 28.12.2017 of the respondent under the Tamil Nadu Value Added Tax Act, 2006, and quash the same.

For Petitioner in all W.P.s : M/s.Adithya Reddy

For Respondent in all W.P.s : Mrs.G.Dhanamadri Govt.Advocate

C O M M O N O R D E R

Mrs.G.Dhana Madhri, learned Government Advocate takes notice for the respondents. By consent of both the parties, these writ petitions are taken up for final disposal at the admission stage itself.

2. These writ petitions are filed challenging the orders of assessment dated 28.12.2017 passed relevant to the assessment years 2012-2013 to 2014-2015.

3. Heard both sides.

4. Though these writ petitions are filed questioning the assessment orders by raising very many grounds, the learned counsel for the petitioner is not disputing the fact that the Assessee/petitioner has already approached the Assessing Officer by way of filing the applications under Section 84 of the Tamil Nadu Value Added Tax, Act, 2006 (for brevity "TNVAT Act") on 07.06.2019 and the said applications are still pending. Therefore, he fairly submitted that these writ petitions can be disposed of, by directing the Assessing Officer to consider the applications filed under Section 84 of the TNVAT Act, and pass orders on the same on merits and in accordance with law.

5. It is not in dispute that the petitioner has already approached the Assessing Officer and filed the applications under Section 84 of the TNVAT Act. It is stated that those applications are pending before the Assessing Officer. When such being the position, the petitioner is not entitled to maintain these writ petitions.

6. Accordingly, without expressing any view on the merits of the claim made in the assessment orders, these Writ Petitions are disposed of, only by directing the respondents to consider the applications filed under Section 84 of the TNVAT Act and pass orders on the same on merits and in accordance with law, within a period of four weeks from the date of receipt of a copy of this order. No costs. Consequently, connected miscellaneous petitions are closed.

mk

Sd/-

Assistant Registrar(CJ Conf.)

//True Copy//

Sub Assistant Registrar

To

1 The Assistant Commissioner (ST)
Hosur (South) III
Hosur - 635 109.

2. Formerly Assistant Commissioner (ST)
Hosur South - 635 109.

+1cc to Mr.Adithya Reddy, Advocate, SR.No.83116
+1cc to the Special Govt.Pleader,(Taxes) Vide Sr.No.83491

W.P.Nos.28616, 28619
& 28622 of 2018

Kak(16/10/2019)