IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30.09.2019

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THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.Nos.28673 & 28676 of 2019
and
W.M.P.Nos.28436 & 28439 of 2019

BBCL Developers India Pvt. Ltd.,
Rep. by its Authorized Signatory Prasanth P
No.20, Mylai Ranganathan Street
Chennai-600 017. ...Petitioner in both W.P.s

vs.

The Assistant Commissioner (ST)
T.Nagar Assessment Circle
No.146, Greenways Road,
Chennai-600 028. ...Respondent in both W.P.s

Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records of the impugned proceedings of the respondent bearing TIN:33781583236/2014-2015 and 2015-2016 dated 01.04.2019 and consequential proceedings dated 16.07.2019 and quash the same and further directing the respondent to dispose of the petitioner's application dated 09.08.2019 filed under Section 84 of the TNVAT Act.

For Petitioner in both W.P.s : Ms.D.Nishanshiya Velanganni
for Mr.S.Raveekumar

For Respondents in both W.P.s: Mr.Mohammed Shaffiq
Special Government Pleader (Tax)

C O M M O N O R D E R

Mr.Mohammed Shaffiq, learned Special Government Pleader (Tax) takes notice for the respondents. By consent of the parties, the main 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 01.04.2019 passed in respect of the assessment years 2014-2015 and 2015-2016.

3. Though several grounds are raised in these writ petitions questioning the impugned orders of assessment, the fact remains that the petitioner has already approached the Assessing Officer and filed the applications under Section 84 of the Tamil Nadu Value Added Tax Act, 2006, dated 09.08.2019 and the said applications are still pending.

4. The learned Special Government Pleader appearing for the respondent fairly submitted that the said applications will be considered and appropriate orders will be passed on merits and in accordance with law, within the time stipulated by this Court.

5. Considering the above stated facts and circumstances, without expressing any view on the merits of the claim made by the petitioner, these Writ Petitions are disposed of, only by directing the respondent to consider the applications filed under Section 84 of the TNVAT Act, 2006 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. Till an order is passed by the respondent in the applications filed under Section 84 of the TNVAT Act, as directed supra, no recovery proceedings shall be pursued against the petitioner. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CS-VI)

//True Copy//

Sub Assistant Registrar

mk

To

The Assistant Commissioner (ST)
T.Nagar Assessment Circle
No.146, Greenways Road,
Chennai-600 028.

+2cc to Mr.S.Ravee Kumar, Advocate, S.R.No. 84082, 84083
+1cc to the Special Government Pleader(Taxes), S.R.No. 84152

W.P.Nos.28673 & 28676 of 2019

SJ(CO)
GN(31/10/2019)