IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14.10.2019

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.29224 of 2019
and
W.M.P.Nos.29022 & 29023 of 2019

M/s.KAG India Pvt. Limited,
Rep.by its Authorised Signatory
Mr.A.L.Balakrishnan,
No.2, Brindavan Street,
Lakshmipuram, Srinivasa Nagar,
Perungalathur, Chennai - 600 063. ...Petitioner

vs.

The Assistant Commissioner(ST),
Tambaram Assessment Circle,
No.19-A, Siva Shanmugam Salai,
Tambaram, Chennai - 600 045. ...Respondent

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records of the respondent in TIN:33360887104/2016-17, dated 18.03.2019, quash the same and further direct the respondent to consider the documents filed on 28.03.2019 which was acknowledged by the respondent.

For Petitioner : Mr.V.Sundareswaran

For Respondent : Mrs.G.Dhana Madhri
Government Advocate (T)

O R D E R

Mrs.G.Dhana Madhri, learned Government Advocate 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 challenging the order of assessment dated 18.03.2019 passed in respect of the assessment year 2016-2017.

3. Mr.V.Sundareswaran, learned counsel for the petitioner fairly submitted that though this writ petition is filed challenging the order of assessment, the petitioner has already approached the respondent and filed an application under Section 84 of the Tamil Nadu Value Added Tax, Act, 2006, by enclosing the relevant documents and such application dated 20.03.2019 is still pending consideration before the respondent. Therefore, he submitted that the respondent may be directed to consider the said application and pass orders on the same on merits and in accordance with law.

4. The learned Government Advocate for the respondent fairly submitted that the said application dated 20.03.2019 filed by the petitioner will be considered and appropriate orders will be passed on merits and in accordance with law.

5. Considering the above stated facts and circumstances and without expressing any view on the merits of both the parties, this Writ Petition is disposed of, only with a direction to the respondent to consider the application dated 20.03.2019 purportedly filed by the petitioner under Section 84 of the TNVAT Act, 2006 and pass orders on the same 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 as stated supra, no coercive steps shall be taken against the petitioner. No costs. Consequently, connected miscellaneous petitions are closed.

mk

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

The Assistant Commissioner(ST),
Tambaram Assessment Circle,
No.19-A, Siva Shanmugam Salai,
Tambaram, Chennai - 600 045.

+1cc to the Special Govt.Pleader, Advocate, SR.No.86150
+1cc to Mr.V.Sundareswaran, Advocate, SR.No.85848

W.P.No.29224 of 2019

Kak(12/11/2019)