IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.10.2019

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.29148 of 2019
and
W.M.P.Nos.28938 & 28941 of 2019

R.Sundaramoorthy
Proprietor P.R.S.Hotel
14/1, Kumbakkonam Road,
Panrutiy, Tamil Nadu - 607 106. ...Petitioner

vs.

1. The Assistant Commissioner (State Tax)
   Commercial Taxes
   Panruti Town, Panruti.

2. The Branch Manager
   State Bank of India
   Museum Road, Block-2
   Neyveli Branch - 607 801.

3. The Branch Manager
   Karur Vysya Bank
   5/2, Sri Ramachandra Complex
   Opp. Bus Stand, Cuddalore Road,
   Panrut Branch - 607 106. ...Respondents

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, to direct the 1st respondent to dispose of the petitioner's application for rectification of mistake filed under Section 84 of the TNVAT Act, 2006 filed on 05.07.2019 before the 1st respondent against ex-parte assessment order in TIN No.33304481569/2016-2017 dated 05.06.2018.

For Petitioner : Mr.K.Jayachandran

For Respondents : Mrs.G.Dhana Madhri
Government Advocate for R1

ORDER

Mrs.G.Dhana Madhri, learned Government Advocate takes notice for the first respondent. Since this writ petition is being disposed of at the admission stage itself, without affecting the interest of any of the parties, notice to the respondents 2 & 3 is dispensed with.

2. The petitioner seeks for a mandamus directing the first respondent to dispose of the petitioner's application for rectification of mistake filed under Section 84 of the Tamil Nadu Value Added Tax, Act, 2006, dated 05.07.2019.

3. Heard both sides.

4. It is seen that an order of assessment dated 05.06.2018 was passed relevant to the assessment year 2016-2017. Aggrieved against the said order, it is stated that the petitioner has filed an application under Section 84 of the TNVAT Act, 2006, on 05.07.2019 before the first respondent. It is stated that the said application is still pending.

5. The grievance of the petitioner is that pending such application, the first respondent has already issued the attachment letter to the respondents 2 & 3. Therefore, it is prayed that the first respondent may be directed to dispose of the application filed under Section 84 of the TNVAT Act, 2006, and in the meantime, the first respondent may be directed not to take any coercive steps against the petitioner.

6. Considering the fact that the petitioner has already filed an application for rectification of mistake under Section 84 of the TNVAT, Act, 2006, which is pending before the first respondent, without expressing any view on the merits of the matter, this Court directs the first respondent to pass orders on the said application 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 as stated supra, no further coercive steps shall be taken against the petitioner.

With the above direction, this Writ Petition is disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(Insp.cell)

//True copy//

Sub Assistant Registrar

mk

To

The Assistant Commissioner (State Tax)
Commercial Taxes
Panruti Town, Panruti.

+1cc to Mr.K.Jayachandran, Advocate SR.No.84993

+1cc to Special Government Pleader (Taxes) SR.No.85556

W.P.No.29148 of 2019

BR(CO)
GMY(11/10/2019)