IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.10.2019

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.30108 of 2019
and
W.M.P.No.30060 of 2019

Tvl.Shanmugha Cement Agencies
Rep. by its Proprietor Mr.S.Ayyanar
No.74/3, North Street,
Santhapet, Tirukoilur [TK]
Villupuram District. ...Petitioner

vs.

The Commercial Tax Officer
Tirukoilur Assessment Circle
Tirukoilur, Villupuram District. ...Respondent

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, directing the respondent to revise the assessment under TNVAT Act, relating to the years 2011-2012 to 2013-2014 based on the petitioner's representation dated 22.02.2019 and 31.07.2019.

For Petitioner : Mr.D.Vijayakumar

For Respondent : Mr.V.Haribabu
Additional Government Pleader

O R D E R

Mr.V.Haribabu, learned Additional Government Pleader takes notice for the respondent. By consent of both parties, the main writ petition is taken up for final disposal at the admission stage itself.

2. This writ petition is filed seeking for a direction to the respondent to revise the assessment in respect of relevant assessment years 2011-2012 to 2013-2014, based on the petitioners' representations dated 22.02.2019 and 31.07.2019.

3. Heard both sides.

4. It is seen that the Assessing Officer has already passed the orders of assessment relevant to those three assessment years and however, the petitioner through the above representations raised certain contentions and seek for

rectification of the assessment.

5. This Court at this stage is not expressing any view on the merits of the claim made by the petitioner in their representations, since it is for the respondent to consider and pass orders on the same on merits and in accordance with law. Accordingly, this Writ Petition is disposed of only by directing the respondent to consider those representations dated 22.02.2019 and 31.07.2019, seems to have been filed under Section 84 of the Tamil Nadu Value Added Tax Act, 2006 and pass orders on the same on merits and in accordance with law, after giving due opportunity of hearing to the petitioner. Such exercise shall be done by the respondent within a period of six weeks from the date of receipt of a copy of this order. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CJ conf)

//True Copy//

Sub Assistant Registrar

mk
To

The Commercial Tax Officer
Tirukoilur Assessment Circle
Tirukoilur,
Villupuram District.

+1cc to Mr.D.Vijayakumar, Advocate SR.88399
+1cc to the Spl.Government Pleader(Taxes), SR.89254

W.P.No.30108 of 2019

KK(CO)
CB(19/11/2019)