IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.11.2019

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.32774 of 2019
and
W.M.P.No.33199 of 2019

M/s. Nithya Industries
Represented by its Proprietor
D.Neelakrishnan
S.F.No.429 6th Cross,
Thanneer Pandhal,
V.K.Road, Peelamedu,
Coimbatore – 641004. ...Petitioner

Vs.

The Assistant Commissioner (ST),
Peelamedu (North) Assessment Circle,
Coimbatore. ...Respondent

Prayer : 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 No : 33232122034/2012-13 and quash the impugned order dated 27.08.2019 passed therein and further direct the respondent to consider the petition filed by the petitioner under Section 84 dated 27.09.2019.

For Petitioner : Mr.B.Raveendran
For Respondent : Mr.Master Ganesh
Government Advocate

ORDER

Mr.Master Ganesh, learned Government Advocate takes notice for the respondent. By consent of the parties, the main writ petition is taken up for final disposal at the admission stage itself.

2. The challenge made in this writ petition is against the order of assessment dated 27.08.2019 relevant to the Assessment Year 2012-13. Consequently, the petitioner seeks for a

direction to the respondent to consider the petition filed under Section 84 Tamil Nadu Value Added Tax Act, 2006 and pass orders on the same.

3. Heard both sides and perused the materials placed before this Court.

4. Though, the petitioner has chosen to challenge the order of assessment dated 27.08.2019, it is an admitted fact that the petitioner has already filed an application under Section 84 of the said Act dated 27.09.2019 and that the said application is still pending for consideration before the respondent/Assessing Officer. Therefore, it is for the petitioner to pursue the said remedy before the Assessing Officer, without seeking to quash the assessment order in this writ petition.

5. Therefore, without expressing any view on the merits of the claim made by the petitioner, this writ petition is disposed of, only with a direction to the respondent to pass orders on the application filed by the petitioner under Section 84 of the Tamil Nadu Value Added Tax Act, 2006, on merits and in accordance with law, after affording an opportunity of personal hearing to the petitioner, within a period of four weeks from the date of receipt of a copy of this order. No costs. Connected miscellaneous petition is closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

The Assistant Commissioner (ST),
Peelamedu (North) Assessment Circle,
Coimbatore.

+1 cc to M/s.B.Raveendran,Advocate Sr.No. 97292
+1 cc to The Government Pleader Sr.No. 98099

AKM/13.12.19/2P-4C /

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