IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.11.2019

CORAM

THE HON'BLE MR.JUSTICE K.RAVICHANDRABAABU

W.P.NOS.32877, 32880, 32881 & 32882 OF 2019
AND
W.M.P.NOS.33305, 33308, 33309 & 33310 OF 2019

Tvl.Jai Durga Crackers
No.53/G, Bangalore Bypass road
Hosur - 635 109
Represented by its Proprietrix
... Petitioner in all W.P.s

vs.

The Assistant Commissioner (ST)
Hosur (South)
Hosur - 635 109. ... Respondent in all W.P.s

Writ Petitions filed under Article 226 of the Constitution of India praying to issue Writ of Mandamus, to direct the respondent to dispose of the application dated 14.10.2019 filed under Section 84 of the TNVAT Act, 2006 with respect to assessment order dated 27.12.2017 in TIN No.33423366585/2012-2013, 2013-2014, 2014-2015 and 2015-2016 respectively, before taking any recovery proceedings against the petitioner.

For Petitioner in all W.P.s : Mr.Adithya Reddy

For Respondent in all W.P.s : Mr.V.Haribabu
Additional Government Pleader

COMMON ORDER

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

2. In all these writ petitions, the petitioner is one and the same. The petitioner seeks for a mandamus directing the respondent to dispose of the applications dated 14.10.2019 filed under Section 84 of the Tamil Nadu Value Added Tax Act, 2006, relevant to the assessment years 2012-2013 to 2015 - 2016.

3. It is seen that individual assessment orders were passed by the Assessing Officer in respect of those assessment years. It is further seen that the petitioner has filed applications under Section 84 of the TNVAT Act, 2006, before the Assessing Officer and the said applications are still pending.

4. In view of the fact that the prayer sought for in this writ petition is with limited scope, without expressing any view on the merits of the claim made by the petitioner against the orders of assessment, these Writ petitions are disposed of, only by directing the respondent to consider the applications dated 14.10.2019 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, within a period of four weeks from the date of receipt of a copy of this order. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar (CJ Conf.)

//True Copy//

Sub Assistant Registrar

mk

To

The Assistant Commissioner (ST)
Hosur (South)
Hosur - 635 109.

+1cc to Mr.Adithya Reddy, Advocate, S.R.No.97940
+1cc to the Special Government Pleader (T), S.R.No.98550

W.P.Nos.32877, 32880, 32881 & 32882 of 2019

EV(CO)
CS/17/12/2019