IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.11.2019

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.Nos.33453, 33455, 33456 & 33458 of 2019

M/s.Hotel Checkers
Rep. by its Partner/Authorised
No.30, Mount Road,
Chennai-600 015. ...Petitioner in all W.P.s

vs.

The Assistant Commissioner (CT)
Saidapet Assessment Circle
Chennai-600 006. ... Respondent in all W.P.s

Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, to direct the respondent to pass fresh orders in TNLT07211/2007-2008, 2009-2010, 2010-2011 and 2008-2009 respectively, dated 27.01.2014 by considering the rectification petition filed by the petitioner under Section 84 of the TNVAT Act, on 08.11.2019 after providing an opportunity of personal hearing to the petitioner.

For Petitioner in all W.P.s : Mr.C.Bakthasiromoni

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

C O M M O N O R D E R

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



2. All these writ petitions are filed seeking for a direction to the respondent to pass fresh orders of assessment relevant to the assessment years 2007-2008 to 2010-2011, by considering the rectification petitions filed by the petitioner under Section 84 of the Tamil Nadu Value Added Tax Act, 2006,

3. It is seen that for the above assessment years, the

respondent/Assessing Officer has passed the orders of assessment on 27.01.2014 and questioning such assessments, the petitioner filed the rectification petitions under Section 84 of the TNVAT Act, as stated supra. Needless to say that it is for the respondent/Assessing Officer to consider the above rectification petitions and pass orders on the same on merits and in accordance with law, as this Court is not expressing any view on the merits of the claim made by the petitioner.

4. Accordingly, all these Writ Petitions are disposed of, only with a direction to the respondent/Assessing Officer to consider the rectification petitions filed by the petitioner on 08.11.2019 and pass orders on the same on merits and in accordance with law, within a period of six weeks from the date of receipt of a copy of this order. No costs.

Sd/-
Assistant Registrar (CS-III)

//True Copy//

Sub Assistant Registrar

mk

To

The Assistant Commissioner (CT)
Saidapet Assessment Circle
Chennai-600 006.

+1cc to Mr.C.Baktha Sironmani, Advocate, S.R.No. 99765
+1cc to the Special Government Pleader(Taxes), S.R.No. 100486

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SAI(CO)
GN(03/12/2019)