IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.01.2019

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.Nos.34747, 34748 & 34749 of 2018

M/s.T.M.Subramaniam & Co.,
Rep. by its Partner
No.23, South Sivan Koil Street,
Vadapalani
Chennai-600 026. ...Petitioner (in all WPs)

vs.

The State Tax Officer
K.K.Nagar Assessment Circle
No.1, Greams Road, C.T.Building Annexe
Chennai-600 006. ... Respondent (in all WPs)

Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, to direct the respondent to consider the representation letter dated 26.11.2018 filed against the assessment proceeding in TIN 33671422325/2013-2014, 2014-2015 and 2015-2016 dated 14.11.2018 under Section 84 of the TNVAT Act and include the TDS receipts along with the payment details of taxes for the years 2013-2014, 2014-2015 & 2015-2016 and to pass fresh orders after granting an opportunity of personal hearing to the petitioner.

For Petitioner : Mr.C.Bakthasiromoni
(in all WPs)

For Respondent : Mrs.Dhana Madhri
Government Advocate (Tax)
(in all WPs)

C O M M O N O R D E R

Mrs.G.Dhana Madhri, learned Government Advocate (Tax) takes notice for the respondents. By consent of the parties, these main writ petitions are taken up for final disposal at the admission stage itself.

2. The petitioner seeks for a direction to the respondent to consider the petitions dated 26.11.2018 filed under Section 84 of the Tamil Nadu Value Added Tax Act, 2006, against the

assessment proceedings dated 14.11.2018 passed in respect of the assessment years 2013-2014, 2014-2015 & 2015-2016.

3. Heard both sides.

4. Admittedly, the petitioner filed the petitions under Section 84 of the TNVAT Act, 2006, on 26.11.2018 as against the orders of assessment passed on 14.11.2018 relevant to assessment years 2013-2014, 2014-2015 & 2015-2016. The grievance of the petitioner before this Court is that the respondent may not consider the petitions filed under Section 84 of the TNVAT Act, 2006, in a proper and perspective manner.

5. I do not think that the petitioner is not justified in approaching this Court and filing the present writ petition, even before orders are passed by the respondent in the said petitions. Therefore, these writ petitions are disposed of, without expressing any view on the merits of the contentions raised by the petitioner in the petitions filed under Section 84 of the TNVAT Act, 2006, only with a direction to the respondent to consider those petitions 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 four weeks from the date of receipt of a copy of this order. No costs.

Sd/-
Assistant Registrar(CS-IV)

//True Copy//

Sub Assistant Registrar

mk

To

The State Tax Officer
K.K.Nagar Assessment Circle
No.1, Greams Road, C.T.Building Annexe
Chennai-600 006.

+1 cc to Mr.C.Bakthasiromani, Advocate, S.R.No.968

+1 cc to the Spl. Government Pleader (taxes), S.R.No.1539

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KS(CO)
SSM(30/01/2019)