BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **23.07.2019**

CORAM

THE HON'BLE DR.JUSTICE ANITA SUMANTH

W.P.(MD)Nos.9509 to 9511 of 2012
and M.P.(MD)Nos.1, 1 & 1 of 2012

M/s.Ultratech Cobble Paver,
Represented by its Managing Partner,
Mr.J.Ramakrishnan,
11, North Avani Moola Street,
Madurai-625 001. ...Petitioner in all W.Ps.

-Vs-

The Commercial Tax Officer,
West Tower Street Circle,
Madurai. ...Respondent in all W.Ps.

Common Prayer: Writ Petitions are filed under Article 226 of Constitution of India, to issue a Writ of Certiorarified Mandamus, to call for the records in TNVAT33054802437/2008-09, TNVAT33054802437/2007-08, TNVAT33054802437/2009-10 dated 15.05.2012 and quash the same as illegal and against the principles of natural justice and further direct the respondent to pass orders on the revision petition filed by the petitioner dated 14.06.2012.

For Petitioner (in all petitions) : Mr.S.Karunakar
For Respondent (in all petitions) : Mr.A.Thiyagarajan, Government Advocate

COMMON ORDER

The relief sought for in these Writ Petitions is for Certiorarified Mandamus to quash order dated 15.05.2012 passed by the respondent in terms of the provisions of the Tamil Nadu Value Added Tax Act, 2006 (in short “Act”) in relation to the period 2008-09.

2.According to the petitioner, the impugned orders have been passed without adhering to the principles of natural justice, insofar as the order makes an adjustment beyond the proposal contained in the pre assessment notice dated 13.12.2011.

3.The petitioner has filed applications before the respondent in terms of Section 22 (6) of Act seeking revision of assessment. These applications though filed on 14.06.2012 and received by the respondent on 15.06.2012, are admittedly, yet pending.

4.Mr.Thiyagarajan, learned Government Advocate, who accepts notice for the respondent, confirms the pendency of the same.

5.The respondent is thus directed to dispose the application filed under Section 22(6) of the Act, within a period of four weeks from the date of receipt of a copy of this order, after issuing notice to hear the petitioner, in accordance with law. The impugned orders are left as such. The fate of the same will be consequential to the order passed in the revision applications filed under Section 22(6) of the Act, dated 15.06.2012.

6.These writ petitions are disposed in the above terms. The interim stay granted on 16.07.2012 will continue till disposal of the revision application dated 15.06.2012 and will be subject to the disposal of the same. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar (A.S)

// True Copy //

Sub Assistant Registrar(CS)

To

The Commercial Tax Officer,
West Tower Street Circle,
Madurai.

+1 CC to Mr.S.KARUNAKAR, Advocate SR-77323.

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