BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 27.09.2019
CORAM:

THE HONOURABLE MR.JUSTICE M. GOVINDARAJ

WP(MD).No. 20896 of 2019 and
WMP(MD).No. 17475 of 2019

Saraswathi Paper Store,
rep. by its Proprietor,
M. Rudra Gunaseelan, : Petitioner

Vs.

1. The Commissioner of Commercial Taxes,
O/o. the Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai - 600 005.

2.The State Tax Officer (ST),
Tirunelveli Junction,
Commercial Taxes Building,
Reserve Line Road,
Palayamkottai,
Thirunelveli. : Respondents

Prayer: This Writ Petition is filed under Article 226 of Constitution of India praying to issue a Writ of Mandamus directing the second respondent to rectify the error in his order in TIN.33125542460/2014-15, dated 14.06.2018 and to pass a rectified revised order for the assessment year 2014-15 by considering his representation dated 07.09.2018 and the document filed along with it.

For Petitioner : Mr.B.Rooban
For Respondents : Mrs.J.Padmavathi Devi
Special Government Pleader

O R D E R

This Writ Petition has been filed for issuing a direction to the second respondent to rectify the error in his order in TIN.33125542460 / 2014-15, dated 14.06.2018 and to pass a rectified revised order for the assessment year 2014-15, by considering the petitioner's representation, dated 07.09.2018 and the document filed along with it.

2. Mrs. J. Padmavathi Devi, learned Special Government Pleader takes notice for the respondents. By consent, this Writ Petition is taken up for final disposal at the admission stage itself.

3. The petitioner is a registered dealer under the respondent in TIN.33125542460/2014-15 and he is regularly filing returns to them. However, it appears that in the case of one another dealer viz., Saraswathi Paper Stores under TIN.No. 33575540709, the assessing authority proceeded on the basis that the registration of the petitioner's seller was cancelled on 25.06.2014. But, the fact remains of that it was actually cancelled only on 17.12.2014. Therefore, invoice dated 14.07.2014 was taken place before cancellation of Registration Certificate and without considering the said facts, the assessing Officer proceeded with the assessment and passed the order.

4. The fact remains that the petitioner's sellers registration was cancelled with effect from 17.12.2014. In order to prove the factum, the petitioner has shown the invoice dated 14.07.2014 and the return filed by him for the month of July 2014 on 06.08.2014. However, the assessing authority has passed erroneous Assessment Order for the Assessment year 2014-2015. Therefore, the petitioner has sent a representation dated 07.09.2018 to the respondents for rectifying the said error and to pass a revised order. But, the same has not been considered by them so far. In such circumstances, the petitioner has filed the present Writ Petition before this Court.

5. Considering the facts and circumstances of the case, a direction is given to the second respondent to consider the representation of the petitioner dated 07.09.2018 with regard to factual errors crept in the order passed by the second respondent for the assessment year 2014-2015 and pass a revised order, within a period of eight weeks form the date of receipt of a copy of this order. Till such time, the second respondent is restrained from taking any coercive steps.

6. The Writ Petition is disposed of with the above direction. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar (A.S)

// True Copy //

/ /2020

Sub Assistant Registrar(CS)

trp

To

1. The Commissioner of Commercial Taxes,
O/o. the Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai - 600 005.

2.The State Tax Officer (ST),
Thirunelveli Junction,
Commercial Taxes Building,
Reserve Line Road,
Palayamkottai,
Thirunelveli.

+1 CC to Mr.B.ROOBAN, Advocate SR-90008.
+1 CC to the SPL GP SR-90547.

WP(MD).No. 20896 of 2019 and
WMP(MD).No. 17475 of 2019
27.09.2019

NS(CO)
CS(06.11.2020) 3P 5C