BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 03.10.2019
CORAM:
THE HONOURABLE MR.JUSTICE M.GOVINDARAJ
W.P(MD)No.21120 of 2019

M/s.Thumbo Agro Technologies,
rep.by its Proprietor M.Nallamuthu
167, Sri Ram Building,
R.F.Road, Palani. .. Petitioner

Vs.

The Commercial Tax Officer – I,
Commercial Tax Buildings,
Palani. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of mandamus directing to consider the representations dated 08-12-2016 and 04-02-2017 filed by the Petitioner under section 84 of the TNVAT Act and pass assessment order afresh for the assessment year 2009-2010 after affording opportunity of being heard.

For Petitioner : Mr.S.Karunakar
For Respondent : Mr.J.Gunaseelan Muthiah
Additional Government Pleader

ORDER

This writ petition is filed seeking direction to the respondent to consider the representations of the petitioner dated 08-12-2016 and 04-02-2017, filed under section 84 of the TNVAT Act and pass assessment order afresh for the assessment year 2009-2010, after affording opportunity of being heard.

2.By consent, the writ petition itself is taken up for final disposal at the stage of admission.

3.The respondent passed the assessment order in respect of assessment years 2009-2010 on 27.04.2015. According to the petitioner, he filed the return including the exempted goods as taxable. Therefore, he filed a revised return on 16.07.2014 showing the correct sales turn over as Rs.11,78,410/-. Even though it was canvassed before the respondent, the same was not considered and the assessment order came to be passed. Since it is a mistake apparent on the face of the record, the petitioner filed an application under Section 84 of TNVAT Act for passing a revised assessment order. But the respondent has kept it pending from 04.02.2017. Aggrieved over the same, the petitioner is before this Court.

4.Considering the aforesaid facts, without going into the merits of the case, a direction is given to the respondent to consider the representation of the petitioner dated 04.02.2017 and pass appropriate orders in accordance with law, within a period of four weeks from the date of receipt of a copy of this order.

5.The writ petition is disposed of with the above direction. No costs.

Sd/-

Assistant Registrar (AD I)

// True Copy //

Sub Assistant Registrar(CS)

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To

The Commercial Tax Officer - I,
Commercial Tax Buildings,
Palani.

+1 CC to M/s.S. KARUNAKAR, Advocate (SR-91069[F] dated 03/10/2019)

+1 CC to M/s.GP (SR-91334[F] dated 04/10/2019)

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