IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.05.2020

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

W.P.No.7690 of 2020
and
W.M.P.Nos.9043 & 9045 of 2020

M/s.Balajee Textiles
Rep. by its partner S.Gnanasambandam
No.61 Nehru Street, Tiruchengode Road
Pallipalayam - 638 006
Namakkal District. ... Petitioner

Vs

The Assistant Commissioner [ST] [FAC]
Pallipalayam
Namakkal District. ... Respondent

Prayer:

Writ Petition filed under Section Article 226 of the Constitution of India praying Writ of Certiorari, to call for the records on the file of the respondent in his impugned proceedings made in TIN.No.33283200404/2012-2013 dated 14.11.2019 and to quash the same as illegal and contrary to the scheme of the Act.

For Petitioner	:	Mrs.R.Hemalatha
For Respondent	:	Mrs.G.Dhana Madhri
		Government Advocate

ORDER

This matter is taken up for hearing through Video-Conferencing mode.

2. Mrs.G.Dhana Madhri, learned Government Advocate takes notice for the respondent. Since the issue involved in this case lies in a narrow compass, the main writ petition itself is taken up for final disposal at the admission stage.

3. This writ petition is filed challenging the order of assessment dated 14.11.2019 relevant to the assessment year 2012-2013.

4. Heard the learned counsel for the petitioner and the learned Government Advocate for the respondent.

5. Though the learned counsel for the petitioner raised very many

contentions challenging the order of assessment on merits, this Court is not inclined to entertain the writ petition and go into the merits of the matter to decide as to whether the order of assessment can be sustained or not, in view of the fact, as stated in the affidavit filed in support of this writ petition, that the petitioner claims to have filed a petition under Section 84 of the Tamil Nadu Value Added Tax Act, 2006 already on 20.03.2020 before the respondent. The learned counsel for the petitioner submitted that the said application filed under Section 84 of the TNVAT Act, 2006 is still pending.

6. The learned Government Advocate appearing for the respondent, however, submitted that it is not known as to whether the petitioner has filed any such application under Section 84 of the TNVAT Act, 2006, as she has to get instructions.

7. Since this Court is not inclined to entertain the writ petition by going into the merits of the impugned order, suffice to dispose the writ petition only with the following directions, which, in the considered view of this Court, would protect the interest of both parties.

8. Accordingly, this Writ Petition is disposed with the following directions:

(a) If any such application under Section 84 of the TNVAT Act, 2006, as claimed by the petitioner, is filed on 20.03.2020 and the same is pending as on today, the same shall be considered by the respondent on its own merits and an order shall be passed on the same in accordance with law, within a period of 8 weeks from the date of receipt of a copy of this order.

(b) The respondent shall also give an opportunity of personal hearing to the petitioner before passing an order under Section 84 of the TNVAT Act, 2006, as directed supra.

(c) Till an order is passed in the application filed under Section 84 of the TNVAT Act, 2006, as directed supra, no coercive action shall be taken against the petitioner.

(d) It is made clear that if no such application is either filed or pending before the respondent, the directions given supra stand vacated automatically.

No costs. Consequently, connected miscellaneous petitions are closed.

19.05.2020

mk

Speaking/Non-speaking
Internet : Yes/No
Index : Yes/No

To
The Assistant Commissioner [ST] [FAC]
Pallipalayam
Namakkal District.

K.RAVICHANDRABAABU.J.,

mk

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and

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