IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27.07.2020

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.35311 of 2019
and
WMP Nos.36121 & 36120 of 2019

M/s.Muthu Sago Industries
Rep. by Partner, Ammaiagaram Post,
Chinnasalem Taluk,
Villupuram District-606 201. ..Petitioner

Vs

The State Tax officer,
Kallakurichi Main Circle,
Kallakurichi Taluk,
Salem District. ..Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Certiorari to call for the records on the file of the respondent herein CST No.396823/ 2008-2009 dated 11.11.2019 received by petitioners and quash the same as illegal.

For Petitioners : Mr.S.Rajesh
For Respondent : Mr.Hariharan, Government Advocate

O R D E R

The petitioner challenges an order rejecting the rectification petition filed under Section 84 of the Tamil Nadu Value Added Tax Act, 2006 ('Act') dated 11.11.2019.

2. The original assessment in this case had been completed in 2014, as against which the petitioner had filed the application for rectification on 24.06.2014. Section 84 application also contains acknowledgement of receipt by the Commercial Tax Officer, Kallakurichi confirming that some of the documents annexed therewith had been received in original and some in Xerox copy. No action was taken in regard to this application and the petitioner thus filed a reminder on 27.08.2019 pursuant to the receipt of a demand notice from the

respondent. This reminder encloses a copy of the Section 84 application as well.

3. The respondent however rejected the application on the misconception that the same had been filed only on 27.08.2019 and thus the time lines for disposal of the same, being five (5) years from date of order sought to be rectified, had elapsed. This reasoning is clearly erroneous insofar as the petitioner had filed Section 84 application as early as in June, 2014, which has remained undisposed till the passing of the present impugned order.

4. In the light of the aforesaid, the impugned order is set aside. Let necessary orders be passed on the Section 84 application dated 24.06.2014 in in accordance with law within a period of eight (8) weeks from date of receipt of a copy of this order after hearing the petitioner either over video conferencing or personally at the mutual convenience of the parties.

5. The Writ Petition is allowed. No costs. Connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

Sl

To

The State Tax officer,
Kallakurichi Main Circle,
Kallakurichi Taluk,
Salem District

+1cc to Mr.S.Sivanandam, Advocate, S.R.No.25267

+1cc to Special Government Pleader(Taxes), S.R.No.253791



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KJ(CO)

KKV/13/08/2020