



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 13.08.2020

CORAM

THE HONOURABLE MR. JUSTICE G.R. SWAMINATHAN

W.P. (MD) No. 522 of 2020 and
W.M.P. (MD) No. 406 & 407 of 2020

WEB COPY

Tvl. Sri Meenakshi Bikes,
Represented by its Proprietor,
V. Narayanan.

... 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 Commercial Tax Officer,
Karaikudi Assessment Circle,
Commercial Tax Office,
No. 50/52, Jawahar Street,
Karaikudi - 630 001.

... Respondents

Prayer: Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records pertaining to the impugned proceedings of the second respondent in TIN.33315482167/2013-14 dated 29.08.2016 and quash the same.

For Petitioner	: Mr. B. Rooban
For Respondents	: M/s. J. Padmavathi Devi, Special Government Pleader.

O R D E R

The petitioner challenges the order impugned in this writ petition on the grounds set out in the affidavit filed in support of this petition.

2. The petitioner had admittedly filed a petition for rectification under Section 84 of the TNVAT Act. The petitioner undertakes to appear before the second respondent and produce all the documents within a period of three weeks from the date of receipt of a copy of this order.

3. The second respondent can issue hearing notice to the petitioner through email. The petitioner undertakes not to dispute the validity of the notice. After hearing the petitioner, the second respondent will pass orders in accordance with law. The entire exercise shall be concluded within a period of six weeks from the date of receipt of a copy of this order. The petitioner



undertakes to extend their fullest co-operation. Since the rectification proceedings have been directed to be concluded within six weeks, the demand set out in the impugned order will be put on hold till then and it would abide by the outcome of the rectification proceedings.

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4. This writ petition stands disposed of. No costs. Consequently, connected miscellaneous petition are closed.

Sd/-

Assistant Registrar (crl.side)

// True Copy //

/ /2020

Sub Assistant Registrar(CS)

pmu

Note : In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the advocate/litigant concerned.

To:

1. The Commissioner of Commercial Taxes,
O/o the Principal and Special Commissioner of
Commercial Taxes,
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Chennai - 600 005.
2. The Commercial Tax Officer,
Karaikudi Assessment Circle,
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