BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 28.08.2020
CORAM
THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN
W.P.(MD)Nos.10334 & 10350 of 2020
and
W.M.P.(MD).Nos.9193 to 9196 of 2020

W.P.(MD).No.10334 of 2020
M/s.Sri Shanthi Agencies,
Represented by its Proprietor K.Karuppaiah,
33/16-V N R Road,
Thirumangalam. ... Petitioner

Vs.

The Deputy Commericial Tax Officer (FAC),
Thirumangalam Assessment Circle,
Commercial Taxes Buildings,
Thirumangalam. ... Respondent

Prayer: Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records in TIN 33325401733/2013-14, dated 31.03.2016 and quash the same as arbitrary, illegal and against the principles of natural justice and direct the respondent to pass an assessment order afresh by considering the petition dated 10.08.2017 filed under Section 84 of the Tamil Nadu Value Added Tax Act 2006 in the light of the guidelines enunciated in the batch of writ petitions in the case of M/s. JKM Solutions Private Limited reported in 2017 (99) VST 343 (Mad) including the opportunity of personal hearing within such time as may be directed by this Court.

W.P.(MD).No.10350 of 2020
M/s.Sri Shanthi Agencies,
Represented by its Proprietor K.Karuppaiah,
33/16-V N R Road,
Thirumangalam. ... Petitioner

Vs.

The Deputy Commericial Tax Officer (FAC),
Thirumangalam Assessment Circle,
Commercial Taxes Buildings,
Thirumangalam. ... Respondent

Prayer: Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records in TIN 33325041733/2014-15, dated 31.03.2016 and quash the same as arbitrary, illegal and against the principles of natural justice and direct the respondent to pass an assessment order afresh by considering the petition dated 10.08.2017 filed under Section 84 of the Tamil Nadu Value Added Tax Act 2006 in the light of the guidelines enunciated in the batch of writ petitions in the case of

M/s. JKM Solutions Private Limited reported in 2017 (99) VST 343 (Mad) including the opportunity of personal hearing within such time as may be directed by this Court.

For Petitioner : Mr.S.Karunakar
For Respondent : Mr.J.Padmavathi Devi
Special Government Pleader
(In both Petitions)

COMMON ORDER

Heard the learned counsel appearing for the petitioner and the learned Special Government Pleader appearing for the respondent. By consent of both parties, these Writ Petitions are taken up final disposal at the admission stage themselves.

2. The petitioner has suffered orders of assessment. The petitioner has thereafter filed petitions under Section 84 of TNVAT Act for rectification. He did not approach this Court for expediting the enquiry into the rectification petitions. Now, it appears that the respondent has taken recourse to attachment proceedings. In view of these developments, I direct the respondent to dispose of the petition mentioned rectification petitions on merits and in accordance with law within a period of four weeks from the date of receipt of a copy of this order. I make it clear that I have not gone into the merits of the matter. It is open to the respondent to pass appropriate orders one way or the other. The contentions of the petitioner are also left open.

3. The Writ Petitions stand disposed of accordingly. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CSII)

// True Copy //

/ /2020

Sub Assistant Registrar(CS)

tsg/dss

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

The Deputy Commericial Tax Officer (FAC),
Thirumangalam Assessment Circle,
Commercial Taxes Buildings,
Thirumangalam.

+1 CC to M/s.S. KARUNAKAR, Advocate (SR-15335[F] dated 31/08/2020)

W.P.(MD)Nos.10334 & 10350 of 2020
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