



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 28.09.2020

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WEB COPY

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)Nos.12796, 12797, 12802 and 12803 of 2020

Tvl.Sabeetha Roofing India (P) Ltd.,
Represented by its Director B.Kesavan Pillai,
2-255/B-2, Town Railway Station,
Nagercoil.

... Petitioner in all Cases

Vs.

The State Tax Officer,
(Previously known as Commercial
Tax Officer),
Nagercoil Rural Assessment Circle,
Commercial Tax Building,
Nagercoil.

... Respondent in all Cases

Common Prayer: Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus, directing the respondent to consider the petition dated 19.10.2019 filed under Section 84 of the Tamil Nadu Value Added Tax Act, 2006 within stipulated period as may be fixed by this Court.

For Petitioner (in all W.Ps.)	: Mr.S.Karunakar
For Respondent (in all W.Ps.)	: Mrs.J.Padmavathi Devi Special Government Pleader

Common Order

Heard the learned counsel on either side.

2.These petitions have been filed by a single company. The assessment years are different. All that the petitioner wants is that the petition mentioned rectification petitions should be disposed of.

3.The learned Special Government Pleader informs the Court that the applications are not found in the files.

4.Therefore, the petitioner is directed to send a fresh rectification petitions. The said petitions will be treated as if they have been filed in time. The respondent is directed to dispose of the same on merits and in accordance with law within a



period of eight 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 orders one way or other.

5. These Writ Petitions are disposed of accordingly. No costs.

Sd/-

Assistant Registrar (CS-I)

// True Copy //

/ /2020

Sub Assistant Registrar (CS)

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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 State Tax Officer,
(Previously known as Commercial
Tax Officer),
Nagercoil Rural Assessment Circle,
Commercial Tax Building,
Nagercoil.

+1 CC to M/s.S. KARUNAKAR, Advocate (SR-18301[F] dated 29/09/2020)

+1 CC to SGP (SR-18409[F] dated 29/09/2020)

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SRK (CO)

NR (14.10.2020) 2P 4C