BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: **10.11.2020**
CORAM:
THE HONOURABLE MR.JUSTICE **ABDUL QUDDHOSE**
W.P.(MD)Nos.15880, 15882, 15883,
15885, 15886 and 15888 of 2020

W.P.(MD)No.15880 of 2020 : -

M/s.Hotel Ramnath,
Rep. By its Proprietor,
R.K.Ramanathan,
No.1335, South Rampart,
Old Bus Stand,
Thanjavur – 613 001. ... Petitioner in all WPs

Vs

The Assistant Commissioner (ST)(FAC),
Thanjavur -II Assessment Circle,
Thanjavur. ... Respondent in all WPs

PRAYER : Petition is filed under Article 226 of the Constitution of India to issue a Writ of Mandamus, directing the respondent to dispose the petition as per Section 84 of the TNVAT Act, filed by the petitioner dated 21.08.2020, seeking to rectify the revision order the respondent dated 18.03.2020 for the year 2010-2011, 2011-2012, 2012-2013, 2013-2014, 2014-2015, 2015-2016 respectively demanding the tax and penalty on merits and in accordance with law.

For Petitioner : Mr.K.K.Senthilvelan

For Respondent : Ms.J.Padmavathi Devi
Special Government Pleader

COMMON ORDER
(These Petitions were heard through Video Conferencing)

These writ petitions have been filed for a Mandamus seeking for a direction to direct the respondent to dispose of the petitioner's representation dated 21.08.2020, seeking to rectify the revision of assessment order dated 18.03.2020 for the assessment years 2010-2011, 2011-2012, 2012-2013, 2013-2014, 2014-2015 and 2015-2016 passed under Section 27 of the Tamil Nadu Value Added Tax Act, 2006.

2. Heard Mr.K.K.Senthilvelan, learned counsel appearing for the petitioner and Ms.J.Padmavathi Devi, learned Special Government Pleader, accepts notice on behalf of the respondent. By consent of both parties, the Writ Petitions are taken up for final disposal at the admission stage itself.

3. It is the case of the petitioner that he filed a petition under Section 84 of Tamil Nadu Value Added Tax Act, 2006 on the ground that there is an error apparent on the face of record in the assessment order dated 18.03.2020, passed by the respondent on 21.08.2020. But according to him till date, the same has not been disposed of. In such circumstances, the petitioner has filed these writ petitions seeking for a direction to the respondent to expeditiously dispose of the petition filed by the petitioner under Section 84 Tamil Nadu Value Added Tax Act, 2006.

4. The learned Special Government Pleader appearing for the respondent on instructions would submit that the respondent is prepared to dispose of the petition filed by the petitioner under Section 84 of Tamil Nadu Value Added Tax Act, 2006.

5. No prejudice will be caused to the respondent, if the petition filed by the petitioner under Section 84 of Tamil Nadu Value Added Tax Act, 2006, is disposed of expeditiously.

6. For the forgoing reasons, this Court directs the respondent to pass final orders on merits and in accordance with law in the petition filed by the petitioner under Section 84 of Tamil Nadu Value Added Tax Act, 2006, seeking to rectify the error apparent on the face of record in the assessment order dated 18.03.2020 passed by the respondent for the assessment years 2010-2011, 2011-2012, 2012-2013, 2013-2014, 2014-2015 and 2015-2016 within a period of twelve weeks from the date of receipt of copy of this order, after affording sufficient opportunity to the petitioner to raise all contentions and after affording personal hearing.

7. The Writ Petitions are disposed of accordingly. There shall be no order as to costs.

Sd/-

Assistant Registrar(RTI)

// True Copy //

/ /2020

Sub Assistant Registrar(CS)

Mrn

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 Assistant Commissioner (ST)(FAC),
Thanjavur -II Assessment Circle,
Thanjavur.

+1 CC to M/s.K.K. SENTHILVELAN, Advocate (SR-21853[F] dated 11/11/2020)

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10.11.2020

NA(CO)
TR(26.11.2020) 3P 3C