BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 24.11.2020
CORAM:
THE HONOURABLE MR.JUSTICE ABDUL QUDDHOSE
W.P.(MD)No.16705 of 2020
(Through Video Conference)

M/s.Asian Fabricx Private Ltd.,
Rep., by its Managing Director,
V.Ashok Ramkumar,
SF No.746/1 &2, 751/1 &2,
747/A. B, 749,
Manmangalam Village,
Semmadai, Karur - 639 006 ... Petitioner

Vs

The Assistant Commissioner,
Karur East Circle,
Karur. ... Respondent

PRAYER: Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus, directing the respondent to pass orders on the petitioner's representation dated submitted on 07.07.2020 under Section 84 of the TNVAT Act, 2006 by granting refund to the petitioner as prayed for therein.

For Petitioners : Mr.J.Athithya Reddy

For Respondent : Mrs.J.Padmavathi Devi,
Special Government Pleader

O R D E R

This writ petition has been filed seeking for a Mandamus to direct the respondent to pass orders on the petitioner's application dated submitted on 07.07.2020 filed under Section 84 of the TNVAT Act, 2006 seeking rectification of the assessment order.

2. Heard Mr.J.Athithya Reddy, learned counsel appearing for the petitioner and Mrs.J.Padmavathi Devi, learned Special Government Pleader appearing for the respondent.

3. By consent of both parties, the Writ Petition is taken up for final disposal at the admission stage itself.

4. It is the case of the petitioner, as seen from the affidavit filed in support of the writ petition, that, in the

assessment order passed by the respondent, there is an error apparent on the face of record. In such circumstances, he has filed an application on 07.07.2020 before the respondent under section 84 of the TNVAT Act, 2006 seeking rectification on account of the error apparent on the face of record in the assessment order passed by the respondent.

5. According to the petitioner, till date, the said application has not been considered by the respondent. In such circumstances, this writ petition has been filed.

6. The relief sought for in this writ petition is an innocuous relief. The petitioner has filed an application under Section 84 of the TNVAT Act, 2006 on the ground that there is an error apparent on the face of record in the assessment order dated 13.02.2018. Admittedly, the said application has not been considered till date by the respondent. No prejudice will be caused to the respondent if the application of the petitioner filed under Section 84 of the TNVAT Act, 2006 is considered by them on merits and in accordance with law.

7. For the foregoing reasons, this Court directs the respondent to consider the petitioner's application, dated 07.07.2020 filed under section 84 of the TNVAT Act, 2006 and pass final orders on merits and in accordance with law, within a period of eight weeks from the date of receipt of a copy of this order.

8. With the aforesaid directions, the writ petition stands disposed of. However, there shall be no order as to costs.

Sd/-

Assistant Registrar (AS)

// True Copy //

/ /2020

Sub Assistant Registrar(CS)

STS

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,
Karur East Circle,
Karur.

+1 CC to Mr.J.ATHITHYA REDDY, Advocate (SR-22883[F] dated 26/11/2020)

Order made in
W.P.(MD)No.16705 of 2020
Dated:
24.11.2020

KUN(CO)
KM (22.12.2020) 3P 3C