IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.07.2021

CORAM

THE HONOURABLE MR. JUSTICE R.MAHADEVAN

W.P. No.15027 of 2021
WMP.No.15910 of 2021

M/s.Meenakshi Bhavan
Represented by its Proprietrix
Thamayanthi

...Petitioner

Vs.

The Assistant Commissioner (ST)-1,
Hosur (North),
CT Building Bangalore Road,
Near New Bus Stand
Hosur-635109

...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to Writ of mandamus directing the respondent to consider and pass orders in the petitioner's representation dated 30.12.2019 under Section 84 of the TNVAT Act, 2006, with respect to Assessment Orders dated 18.12.2017 before initiating any coercive steps against the petitioner.

For Petitioner : Mr.Adithya Reddy

For Respondent : Mr.TNC Kaushik, GA

ORDER

Mr.TNC Kaushik, learned Government Advocate, takes notice for the respondent. By consent of both the parties, the writ petition is taken up for final disposal at the time of admission itself.

2.According to the petitioner, they are the registered dealer under the TNVAT Act and CST Act. They are running a restaurant in Hosur. Through assessment orders dated 18.12.2017 for the assessment years 2009-10, 2010-11, 2011-12, 2013-14 and 2014-15, the respondent demanded tax from the petitioner.

Feeling aggrieved, the petitioner filed a representation dated 30.12.2019 under Section 84 of the TNVAT Act stating that the assessment orders suffered from errors apparent on the face of record. Finding no response on the same, the petitioner has come up with this writ petition seeking a mandamus directing the respondent to dispose of the said petition.

3.Heard the learned counsel for the petitioner, who submitted that in ACIT v. Saurashtra Kutch Stock Exchange Ltd, 2008 (230) ELT 385 (SC), it was held by the Supreme Court that a patent, manifest and self-evident error, which does not require elaborate discussion of evidence or argument to establish it, can be said to be an error apparent on face of record. Since the mistake pointed out by the petitioner is an error apparent on the face of record, the representation submitted by the petitioner seeking to rectify the said error, may be directed to be disposed of by the respondent.

4.On the other hand, the learned Government Advocate appearing for the respondent fairly submitted that the respondent would consider the petitioner's representation and pass orders, on merits, within a time frame to be stipulated by this Court.

5.Considering the facts and circumstances of the case and having regard to the submissions made by the learned counsel on either side, this Court, without going into the merits of the case, directs the respondent to consider the representation dated 30.12.2019, if not considered earlier, and pass appropriate orders, on merits and in accordance with law, after affording an opportunity of hearing to the petitioner, within a period of six weeks, from the date of receipt of a copy of this order.

6.Accordingly, this writ petition stands disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS-II)

// True Copy//

Sub Assistant Registrar

ska

To:

The Assistant Commissioner (ST)-1,
Hosur (North),
CT Building Bangalore Road,
Near New Bus Stand, Hosur-635109.

+1cc to the Special Government Pleader (Taxes), S.R.No.35683

W.P. No.15027 of 2021
and
WMP.No.15910 of 2021

SPD(CO)
SU(17/08/2021)