



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.11.2021

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.18322 and 18323 of 2021

(Through Video Conferencing)

M/s.Monika Metals

Represented by its Proprietrix

Lunidevi,

No.21, Kanniah Naidu Street,

Chennai-79.

... Petitioner in both W.Ps.

Vs

1. The State Tax Officer,  
Vallalar Assessment Circle,  
2<sup>nd</sup> Floor, Elephant Gate Bridge Road,  
Vepery, Chennai-600 007.

2. The Assistant Commissioner (CT) (FAC),  
Vallalar Nagar Assessment Circle,  
116, Angappa Naicken Street,  
Chennai-1. ... Respondents in both W.Ps.

Common Prayer: Writ Petitions filed under Article 226 of the Constitution of India to issue a Writ of Mandamus, directing the respondents to consider and pass orders in the petitioner's representations dated 20.10.2020 and 12.11.2020 under Section 84 (1) of the TNVAT Act, 2006 with respect to Assessment Order dated 08.10.2020 in TIN No.33221161206/2011-12 and 2012-13 respectively before recovering any amounts from the petitioner or acting upon the notice issued in Form-5 dated 29.06.2021.

For Petitioner

in both W.Ps.

: Mr.Adithya Reddy

For Respondents

in both W.Ps.

: Mr.D.Ravichander  
Government Counsel

COMMON ORDER

The writ petitions are filed to issue a writ of Mandamus, directing the respondents to consider and pass orders in the



petitioner's representations dated 20.10.2020 and 12.11.2020 under Section 84(1) of the TNVAT Act, 2006 with respect to Assessment Order dated 08.10.2020 in TIN No.33221161206/2011-12 and 2012-13 respectively before recovering any amounts from the petitioner or acting upon the notice issued in Form-5 dated 29.06.2021.

2. Mr.D.Ravichander, learned Government Counsel takes notice on behalf of the respondents.

3. Appearing on behalf of the respondents, the learned Government Counsel submits that appropriate orders will be passed by the respondents on the representations of the petitioner dated 20.10.2020 and 12.11.2020 within a period of three months from the date of receipt of a copy of this order.

4. Considering the limited scope of prayer in the writ petitions to direct the respondents to dispose the petitioner's representations dated 20.10.2020 and 12.11.2020, these Writ Petitions are disposed by directing respondents to consider the representations of the petitioner dated 20.10.2020 and 12.11.2020 and to pass appropriate orders on merits and in accordance with law within a period of three months from the date of receipt of a copy of this order. No costs.

Sd/-

Assistant Registrar(CS-II)

//True Copy//

Sub Assistant Registrar

ssn

To

1. The State Tax Officer,  
Vallalar Assessment Circle,  
2<sup>nd</sup> Floor, Elephant Gate Bridge Road,  
Vepery, Chennai-600 007.

2. The Assistant Commissioner (CT) (FAC),  
Vallalar Nagar Assessment Circle,  
116, Angappa Naicken Street,  
Chennai-1.

+1cc to Mr.Adithya Reddy, Advocate, S.R.No.57835

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CA(CO)  
SB(06/12/2021)