IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07.10.2021

CORAM

THE HON'BLE Mr.JUSTICE M.SUNDAR

W.P.Nos.21733, 21736, 21739 and 21742 of 2021
and
W.M.P.Nos.22918, 22921, 22922 and 22928 of 2021

M/s.Dharani Hi-Tech Projects Private Limited,
Rep.by its Managing Director,
No.28, Annavasal Street,
Mannargudi, Thiruvarur District.
... Petitioner in all WPs

-Vs.-

State Tax Officer,
Mannargudi Assessment Circle,
Mannargudi, Thiruvarur District.
... Respondent in all WPs

Common Prayer:
Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, to direct the respondent to pass fresh rectified order dated 04.12.2014 in TIN.33183862872/2010-11, TIN.33183862872/2011-12, TIN.33183862872/2012-13, TIN.33183862872/2013-14 respectively by considering the rectification petitions filed by the petitioner under Section 84 of TNVAT Act on 23.09.2020.

For Petitioner in all WPs.: Mr.C.Baktha Siromoni

For Respondent in all WPs.: Ms.Amirta Dinakaran
Government Advocate

COMMON ORDER

This common order will govern the captioned four writ petitions and four writ miscellaneous petitions therein.

2. Captioned main writ petitions are fairly simple. Therefore, this Court directed Ms.Amirta Dinakaran, learned Revenue counsel to accept notice, she accepted notice on behalf of the sole respondent in all the four writ petitions and owing

to the narrow compass of captioned matters, with the consent of learned counsel on both sides main writ petitions were taken up.

3. Owing to the limited and simple prayer, it is not necessary to set out, much less dilate on facts in detail. Short facts shorn of elaboration will do. Suffice to say that the writ petitioner, who is a dealer under 'the Tamil Nadu Value Added Tax Act, 2006, (Tamil Nadu Act No.32 of 2006)' [hereinafter 'TNVAT Act' for the sake of convenience and clarity] was visited with assessment orders for four different assessment years namely 2010-2011, 2011-2012, 2012-2013 and 2013-2014. The details of assessment years, reference numbers and dates are as follows:

S. No.	Assessment Year	Reference No.	Date
1	2010-2011	TIN 33183862872/2010-11	04.12.2014
2	2011-2012	TIN 33183862872/2011-12	04.12.2014
3	2012-2013	TIN 33183862872/2012-13	04.12.2014
4	2013-2014	TIN 33183862872/2013-14	04.12.2014

4. The writ petitioner-dealer had filed four petitions all dated 23.09.2020 qua assessment orders. Learned counsel submits that these petitions are under Section 84 of TNVAT Act, for rectifying what according to the writ petitioner are errors apparent on the face of the record. This Court makes it clear that it does not express any opinion or view on merits of the matter i.e., on the alleged errors and as to whether they qualify as errors apparent on the face of the record within the meaning of such expression occurring in Section 84 of TNVAT Act.

5. Be that as it may, this Court had earlier examined whether Section 84 of TNVAT Act would be applicable to assessee owing to language in which it is couched. In the light of some case laws, more particularly, L.AR.Arunachalam Pillai and Sons case [L.AR.Arunachalam Pillai and Sons Vs. State of Tamil Nadu rendered by a Hon'ble Full Bench of this Court, reported in 1980 (45) STC 109] turning on Section32(2)(b) of Tamil Nadu General Sales Tax Act, 1959, this Court is inclined to believe that Section 84 of TNVAT Act may well be available to assessee.

6. Therefore, captioned four Writ Petitions are disposed of with a simple directive to the respondent to dispose of petitions dated 23.09.2020, which according to writ petitioner are under Section 84 of TNVAT Act on its own merits and in accordance with law as expeditiously as possible i.e., as expeditiously as the official business of respondent would

permit and in any event, by one month from today, i.e,., on or before 08.11.2021. Consequently, connected writ miscellaneous petitions are disposed of as closed. There shall be no order as to costs.

Sd/-
Assistant Registrar(CS-VII)

//True Copy//

Sub Assistant Registrar

mk/nsa

To

The State Tax Officer,
Mannargudi Assessment Circle,
Mannargudi, Thiruvarur District.

+1cc to Mr.C.Baktha Siromoni, Advocate, S.R.No.52668

+1cc to the Special Government Pleader (Taxes), S.R.No.53429

W.P.Nos.21733, 21736, 21739 and 21742 of 2021
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GPL(CO)
SU(27/10/2021)