

W.M.P.No.23013 of 2020

in

W.P.No.34521 of 2016

C.SARAVANAN, J.

This Writ Miscellaneous Petition has been filed for modification of the order dated 09.12.2019 passed in W.P.No.34521 of 2016 by granting liberty to the petitioner to prefer the revision petition before the Additional Commissioner (ST), Chennai as against the impugned proceedings in Ref.No.1261/2016 dated 23.09.2016 issued by the First Respondent.

2. The learned counsel for the petitioner submits that there are some typographical errors in Paragraph Nos.2 and 3. He further submits that the since the impugned order was passed by the Joint Commissioner, the revision petition has to be filed only before the Additional Commissioner under Section 57 of the Tamil Nadu Value Added Tax Act, 2006 and therefore, prays for modification of the order dated 09.12.2019.

3. The learned counsel for the respondents has no objection to the above correction and submits that these corrections/modifications may be made in the order.

4. Considering the above submission of both the learned counsel for the petitioner and the learned counsel for the respondents, Paragraph Nos.2 and 3 are modified as follows:-

“2.The learned counsel for the petitioner submits that pursuant to the impugned order dated 23.09.2016, the petitioner has not only paid the disputed tax but also furnished the Bank Guarantee. Therefore, the petitioner may be given liberty to file a revision petition before the Additional Commissioner (ST), Chennai.

3. Since the submission of the learned counsel for the petitioner is fair, the petitioner is at liberty to file the revision petition under Section 57 of the Tamil Nadu Value Added Tax Act, 2006 before the Additional Commissioner (ST), Chennai, within a period of fifteen days from the date of receipt of a copy of this order. Accordingly, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petition is closed.

5. Accordingly, this Writ Miscellaneous Petition is ordered. No cost.

21.06.2021

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Note: Issue order copy on 22.06.2021



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