



WEB COPY

No.266, Jawahar Bazaar,

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 26.03.2021

CORAM:

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P. (MD) Nos.6930 & 6933 of 2021

Tvl.P.K.M.Jewellery,
Represented by its Proprietor M.Palaniappan,
No.266, Jawahar Bazaar,
Karur.

... Petitioner in both W.Ps.

-Vs-

The Assistant Commissioner (ST),
Karur (South) Assessment Circle,
Karur.

... Respondent in both W.Ps.

Common Prayer: Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus, to direct the respondent to consider the representation dated 10.02.2021 within stipulated period as may be fixed by this Court.

For Petitioner	: Mr.N.Sudalaimuthu for Mr.S.Karunakar
For Respondent	: Mrs.J.Padmavathi Devi Special Government Pleader (in both W.Ps.)

COMMON ORDER

Heard the learned counsel appearing for the petitioner and the learned Special Government Pleader appearing for the respondent. With the consent of learned counsel on either side, the writ petition is taken up for final disposal at the admission stage itself.

2.The petitioner is an assessee registered with the respondent. The petitioner had suffered adverse order of assessment. Hence, he has filed rectification petition under Section 84 of TNVAT Act. All that the petitioner wants is disposal of the said rectification petition. There can be no objection to his request.



3. Therefore, the respondent is directed to dispose of the petition mentioned rectification petition on merits and in accordance with law within a period of twelve weeks from the date of receipt of a copy of this order. I make it clear that I have not gone into the merits of the matter. It is for the authority to decide one way or other. The Writ Petitions are disposed of accordingly. No costs.

Sd/-

Assistant Registrar ()

// True Copy //

/ /2021

Sub Assistant Registrar (CS)

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 (ST),
Karur (South) Assessment Circle,
Karur.

+1 CC to M/s.S.KARUNAKAR, Advocate (SR-13898[F] dated 26/03/2021)

+1 CC to M/s.SPL GP (SR-14104[F] dated 29/03/2021)

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