BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 08.04.2021

CORAM
THE HONOURABLE MRS.JUSTICE J.NISHA BANU

W.P.(MD)Nos.7628,7630,7632,7635,7636 & 7638 of 2021
and
WMP(MD) Nos.5797,5798,5800,5803,5805 & 5806 of 2021

Tvl.Palaniappa Motors Private Limited,
Rep by its Managing Director,
M.Palanikumar,
735, Karur Road, Seelapadi Village,
Dindigul. ..Petitioner in all WPs

Vs.

The State Tax Officer(Main),
Dindigul (Rural) Assessment Circle,
Dindigul. ..Respondent in all WPs

PRAYER: Writ petitions filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus, for a direction to the respondent herein to rectify his order passed in
TIN:33125263585/2010-11,
TIN:33125263585/2011-12,
TIN:33125263585/2012-13,
TIN:33125263585/2013-14,
TIN:33125263585/2014-15, AND
TIN:33125263585/2015-16 respectively, dated 30.05.2019, under Section 84 of the Tamil Nadu Value Added Tax Act, 2006, pursuant to the petitioner's petition dated 01.07.2019.

For Petitioner : Mr.A.Chandrasekaran
For Respondent : Mrs.J.Padmavathi Devi
Special Government Pleader
(In all Wps)

C O M M O N O R D E R

These Writ Petitions have been filed by the petitioner to direct the respondent to rectify his orders dated 30.05.2019 in TIN: 33125263585/ 2010-11, TIN: 33125263585 / 2011-12, TIN: 33125263585/ 2012-13, TIN:33125263585/2013-14, TIN:33125263585/2014-15 and TIN:33125263585/2015-16, under Section 84 of the Tamil Nadu Value Added Tax Act, 2006, considering the petitioner's representation dated, 01.07.2019.

2.The case of the petitioner is that the petitioner is an authorized dealer of Hero MotoCorp Ltd, Dindigul and an assessee under the respondent, under the Tamil Nadu Value Added Tax Act, 2006 and Central Sales Tax Act, 1956. According to the petitioner, the petitioner's Company is prompt in payment of tax and other amounts due thereon after deducting the input tax credit available to them. For the assessment year 2010-11 to 2015-16, the petitioner reported its total and taxable turnover vide their regular monthly returns and their assessments were deemed to be completed on 30th June of the succeeding year, as per the Proviso to Section 22(2) of the TNVAT Act.

3.On 19.06.2017, the Enforcement Wing officers had inspected the petitioner's business place, under Section 65 of the TNVAT Act and certain defects were found and the Inspecting officers compelled the petitioner to accept the said defects and forcibly collected certain amounts towards tax. According to the petitioner, the respondent issued a notice dated 15.03.2018, proposing to re-open the aforesaid petitioner's completed assessment, based on the report of the Joint Commissioner(ST)(Enf.), Madurai, Roc. VSI No.36/2017-18, dated 22.12.2017 and the alleged mis-match found on verification of the Annexure-I filed by the dealer and Annexure-II filed by the other end dealers, as per the web report and proposed to levy penalty. Thereafter, the petitioner filed a reply dated 04.06.2018 along with all relevant documents to support his claim. The grievance of the petitioner is that without considering the petitioner's objections in a proper perspective manner, the respondent passed an order dated 30.05.2019. In these circumstances, the petitioner has filed a petition dated 01.07.2019, under Section 84 of the TNVAT Act, for rectification of the errors in the order dated 30.05.2019. Inspite of several reminders made by the petitioner, no order has been passed against the petition under Section 84 of the TNVAT Act, filed by the petitioner seeking rectification. Hence, these Writ Petitions.

4.The learned counsel for the petitioner would submit that Section 84 of the TNVAT Act provides for rectification of any error apparent on the face of the record. He would submit that the respondent had passed the impugned order, without considering the objections of the petitioner and therefore, the respondent is bound to rectify the errors committed by them, by invoking section 84 of the TNVAT Act.

5.The learned Special Government Pleader appearing for the respondent has produced a letter submitted by the petitioner, dated 19.03.2021, seeking personal hearing to submit some important documents. She would further submit that the respondent is about to accord an opportunity of personal hearing for production of documents to the petitioner. But, the petitioner has approached this

Court. Further, she would seek 12 weeks time for passing the rectification order.

6.Heard the learned counsel appearing for the petitioner and the learned Special Government Pleader appearing for the respondents.

7.Recording the submission made by the learned Special Government Pleader that within 12 weeks, appropriate orders will be passed as against the petition filed by the petitioner under Section 84 of the TNVAT Act, these Writ Petitions are disposed of. The respondent is directed to pass an order on the petitioner's petition filed under Section 84 of the TNVAT Act, within a period of 12 weeks from the date of receipt of a copy of this order. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar (WRITS)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

vrn

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 State Tax Officer(Main),
Dindigul (Rural) Assessment Circle,
Dindigul.

1CC TO THE SPL GOVT PLEADER SR 15627
1CC TO MR. A. CHANDRASEKARAN, ADVOCATE SR 15715

KK
20/05/2021
3P/4C

Common Order made in
W.P.(MD)Nos.7628,7630,7632,7635,7636 & 7638 of 2021
WMP(MD) Nos.5797,5798,5800,5803,5805 & 5806 of 2021
Dated 08.04.2021