BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED :**30.06.2021**

CORAM

THE HONOURABLE MRS.JUSTICE J.NISHA BANU

W.P(MD)No.10474 of 2021

M/s..V N S Constructions,
Represented by its Proprietor G.Vetrivel,
No.101A, Manickapuram Middle Street,
Melapudur, Trichy.

... Petitioner

Vs.

The Assistant Commissioner(ST),
Palakkarai I Assessment Circle,
Trichy.

... Respondent

PRAYER: Petition filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Mandamus, directing the respondent to consider the representation dated 10.04.2021 and direct him to verify the Form R and Form T certificates filed with the returns within the stipulated period as may be fixed by this Court.

For Petitioner : Mr.S.Karunakar
For Respondent : Mr.P.Thillak Kumar, Standing Counsel

ORDER

This writ petition has been filed by the petitioner seeking for issuance of a Writ of Mandamus, directing the respondent to consider the representation dated 10.04.2021 and to direct him to verify the Form-R and Form-T certificates filed with the returns, within a stipulated period.

2. The brief facts of the case are as follows:

(i)The petitioner is a Contractor and an assessee under the Assistant Commissioner (ST), Palakkarai II Assessment Circle, Trichy, holding TIN No.33133542169 under the TNVAT Act, 2006. For the assessment year 2015-16, he had filed the monthly returns and reported a total and taxable turnover of Rs.2,48,856/- and Rs.64,66,780/- respectively. According to the petitioner, for the job executed, as per the provisions of Section 13 of the TNVAT Act, the Department had deducted the prescribed amount @ 2% as Tax Deduction at Source and issued the certificates as per Rule 9 of the TNVAT Rules.

(ii). The grievance of the petitioner is that though he filed the original Form-R and Form-T certificates along with statement of Tax Deduction at Source, before the Assistant Commissioner (ST), Palakkarai II Assessment Circle, Trichy, he failed to verify the records and pass the assessment order for the year 2015-16. Subsequently, after introduction of the Goods and Service Tax Act 2017, the assessment files were transferred to the respondent ie., the Assistant Commissioner(ST), Palakkarai I Assessment Circle, Trichy. Therefore, the petitioner approached the respondent and requested him to verify the records and pass orders. Since there was no action, the petitioner made a representation before the respondent on 10.04.2021 requesting to consider the certificates filed by him along with the returns and pass the assessment order. The said representation is said to be still pending without any consideration. Hence, this writ petition.

3. The learned counsel for the petitioner would state that it would be suffice if a direction is given to dispose of the representation of the petitioner.

4. The learned standing counsel for the respondent would state that the representation of the petitioner would be considered within a reasonable time.

5. Considering the submissions of the learned counsel for the petitioner as well as the respondents and in the light of the facts and circumstances of the case, without going into merits of the case as projected by the petitioner either in his representation or in this writ petition, the respondent is directed to consider the representation of the petitioner dated 10.04.2021, on merits and in accordance with law and pass appropriate orders within a period of six months from the date of receipt of a copy of this order.

6. With the above direction, the writ petition is disposed of. No Costs.

Sd/-

Assistant Registrar (W)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

pm

Note:(i) 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),
Palakkarai I Assessment Circle,
Trichy.

+1 CC to M/s.SPL GP (SR-20886[F] dated 01/07/2021)

W.P(MD)No.10474 of 2021

30.06.2021

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