



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 17.02.2021

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P. (MD)No.14134 of 2019

Seshadri Rubber (P) Ltd.,
Rep. by its Managing Director,
G.Sreenath,
5/65, Chidambarapuram Chembagaramanputhooor,
Kanyakumari District 629 034. ... Petitioner

Vs.

The Commercial Tax Officer,
Nagercoil Rural, Mead Street,
Nagercoil - 629 001. ... Respondent

Prayer: Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus, directing the respondent to consider the application filed by the petitioner, dated 20.07.2018 under Section 84 of the Tamil Nadu Value Added Tax Act r/w. Section 9 of the Central Sales Tax Act to rectify the error apparent on the face of the assessment order passed by the respondent in CST 507550/15-16, dated 26.07.2017 and accept the Form-C declarations, after granting to the petitioner an opportunity of personal hearing within such time as this Court may deem fit and proper in the circumstances of the case.

For Petitioner : Mr.M.Azeem
For Respondent : Mr.S.Dayalan,
Government Advocate.

O R D E R

Heard the learned counsel on either side.

2. The stand of the petitioner is that due to his inability to get Form 'C' declarations from the dealers of the other states, he could not file them leading to passing of an adverse order. The petitioner's counsel has also enclosed the decision of the Madras High Court reported in (2010) 30 VST 260(Mad) (SREE AMMAN SPROCKETS V. CTO(MAD)).

3. It is seen that the rectification petition was filed way back on 20.07.2018 along with relevant Form 'C' declarations. Till June 2019 final order was not passed. That necessitated the filing of the writ petition.



4. The respondent has no objection for passing orders of the petitioner's application under Section 84 of TAMIL NADU VALUE ADDED TAX ACT, 2006 in accordance with law.

5. The respondent is directed to pass orders on the petition mentioned application on merits and in accordance with law within a period of eight weeks from the date of receipt of a copy of this order. The respondent is also directed to hear the petitioner in person before passing final orders.

6. This writ petition stands disposed of on these terms. No costs.

Sd/-

Assistant Registrar (W)

// True Copy //

/ /2021

Sub Assistant Registrar (CS)

PMU

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 Commercial Tax Officer,
Nagercoil Rural, Mead Street,
Nagercoil - 629 001.

+1 CC to Mr.M.AZEEM, Advocate (SR-5796[F] dated 17/02/2021)

+1 CC to SPL GP (SR-5889[F] dated 18/02/2021)

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