



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 12.03.2021

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.11785 of 2017

and

W.M.P. (MD)No.9079 of 2017

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Tvl. Chettinad Studios,
Represented by its Proprietor,
K.Baskaran.

... Petitioner

Vs.

1.The Commissioner of Commercial Taxes,
O/o. The Principal and Special Commissioner of
Commercial Taxes,
Ezhilagam, Chepauk,
Chennai - 600 005.

2.The Commercial Tax Officer ,
Karaikudi Assessment Circle,
Commercial Tax Office,
No.50/52, Jawahar Street,
Karaikudi - 630 001.

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Mandamus, directing the 2nd respondent to rectify the error in his order in CST 517935/2014-15 dated 23.12.2016 by considering petitioner's representation dated 16.03.2017.

For Petitioner : Mr.B.Rooban
For Respondents : Mr.G.Arjunan,
Government Advocate.

ORDER

Heard the learned counsel on either side. The assessing officer is present before this Court through video conferencing.

2.The petitioner had suffered an adverse order of assessment under Section 27 of the Tamil Nadu Value Added Tax Act r/w. Section 9(2) of Central Sales Tax Act. The petitioner had filed a petition for rectification. The same is pending consideration before the second respondent. The second respondent is directed to pass orders thereon on merits and in accordance with law within a period of four weeks from the date of receipt of a copy of this order. The petitioner is permitted to submit all the relevant records through registered post.



3.The writ petition is disposed of on these terms. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (CRL)

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// 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:

1.The Commissioner of Commercial Taxes,
O/o. The Principal and Special Commissioner of
Commercial Taxes,
Ezhilagam, Chepauk,
Chennai - 600 005.

2.The Commercial Tax Officer ,
Karaikudi Assessment Circle,
Commercial Tax Office,
No.50/52, Jawahar Street,
Karaikudi - 630 001.

+1 CC to M/s.B.ROOBAN, Advocate (SR-10951[F] dated 15/03/2021)

+1 CC to M/s.SPL GP (SR-11023[F] dated 15/03/2021)

W.P (MD) No.11785 of 2017
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MA (CO)
KB (29.03.2021) 2P 5C