



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.01.2022

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.Nos.356, 357, 359, 360, 361 & 362 of 2022

(Through Video Conferencing)

Tvl.P.K.Vaduvammal

... Petitioner in all W.Ps

Vs.

1.The Assistant Commissioner (ST),
Kothawalchavadi Assessment Circle,
Integrated Commercial Taxes Building,
Chennai - 600 003.

2.The Assistant Commissioner (ST),
Park Town Assessment Circle,
No.48/49, Rajaji Salai,
3rd Floor, Wavoo Mansion,
Chennai - 600 001.

... Respondents in all W.Ps

Prayer in W.P.No.356 of 2022: Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Mandamus directing the first respondent to dispose of the rectification of mistake application dated 25.10.2021 preferred by the petitioner and consequently directing the second respondent to keep the recovery notice TIN : 33600320007/2010-2011 dated 07.12.2021 in abeyance till such disposal by the first respondent.

Prayer in W.P.No.357 of 2022: Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Mandamus directing the first respondent to dispose of the rectification of mistake application dated 25.10.2021 preferred by the petitioner and consequently directing the second respondent to keep the recovery notice TIN : 33600320007/2011-2012 dated 07.12.2021 in abeyance till such disposal by the first respondent.

Prayer in W.P.No.359 of 2022: Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Mandamus



directing the first respondent to dispose of the rectification of mistake application dated 25.10.2021 preferred by the petitioner and consequently directing the second respondent to keep the recovery notice TIN : 33600320007/2014-2015 dated 07.12.2021 in abeyance till such disposal by the first respondent.

Prayer in W.P.No.360 of 2022: Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Mandamus directing the first respondent to dispose of the rectification of mistake application dated 25.10.2021 preferred by the petitioner and consequently directing the second respondent to keep the recovery notice TIN : 33600320007/2015-2016 dated 07.12.2021 in abeyance till such disposal by the first respondent.

Prayer in W.P.No.361 of 2022: Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Mandamus directing the first respondent to dispose of the rectification of mistake application dated 25.10.2021 preferred by the petitioner and consequently directing the second respondent to keep the recovery notice TIN : 33600320007/2016-2017 dated 07.12.2021 in abeyance till such disposal by the first respondent.

Prayer in W.P.No.362 of 2022: Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Mandamus directing the first respondent to dispose of the rectification of mistake application dated 25.10.2021 preferred by the petitioner and consequently directing the second respondent to keep the recovery notice TIN : 33600320007/2012-2013 dated 07.12.2021 in abeyance till such disposal by the first respondent.

For Petitioner : Ms.D.Naveena
(In all W.Ps)

For Respondents: Mr.N.R.R.Arun Natarajan
(In all W.Ps) Special Government Pleader

COMMON ORDER

Mr.N.R.R.Arun Natarajan, learned Special Government Pleader takes notice on behalf of the respondents.

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



3. These Writ Petitions are disposed at the time of admission without expressing any opinion on the merits of the case by recording the undertaking of the learned Special Government Pleader for the respondents that appropriate order will be passed on merits and in accordance with law on the application filed by the petitioner on 25.10.2021 for the respective Assessment Years within a period of four weeks from the date of receipt of a copy of this order. The respondents are directed to keep the recovery proceedings in abeyance pending disposal of the representation of the petitioner under Section 84 of the Tamil Nadu Value Added Tax Act, 2006. No costs.

SD/-
ASSISTANT REGISTRAR

// TRUE COPY //

SUB ASSISTANT REGISTRAR

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To

1.The Assistant Commissioner (ST),
Kothawalchavadi Assessment Circle,
Integrated Commercial Taxes Building,
Chennai - 600 003.

2.The Assistant Commissioner (ST),
Park Town Assessment Circle,
No.48/49, Rajaji Salai,
3rd Floor, Wavoo Mansion,
Chennai - 600 001.

+1cc to the Special Government Pleader Sr.2919
+2cc to Mr.S.Durairaj, Advocate Sr.2109

W.P.Nos.356, 357, 359, 360, 361 & 362 of 2022

kv[co]
srg 28/01/2022