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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.01.2022

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THE HONOURABLE MR. JUSTICE G.K.ILANTHIRAIYAN

W.P.No.804 of 2022

R.Gopal

... Petitioner

Vs

The Commercial Tax Officer,
Thirukoyilur - 605 557.

... Respondent

Writ Petition is filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, directing the respondent herein to consider the rectification application dated 12.04.2017 filed under Section 84 of the TNVAT Act and dispose of the same in accordance with law and not initiate any revenue recovery proceedings till disposal of such rectification application.

For Petitioner : Mr.Adithya Reddy

For Respondent : M/s.Amitra Dinakaran
Government Advocate

ORDER

This writ petition is filed to issue a Writ of Mandamus to direct the respondent herein to consider the rectification application dated 12.01.2017 filed under Section 84 of the Tamil Nadu Value Added Tax Act, 2006 and dispose of the same in accordance with law and not initiate any revenue recovery proceedings till disposal of such rectification application.

2. The petitioner submitted rectification application on 12.01.2017 as contemplated under Section 84 of the Tamil Nadu Value Added Tax Act, 2006. However, the learned Government Advocate appearing for the respondent submitted that no representation is received by the respondent.

3. Considering the above facts and circumstances of the case, the petitioner is at liberty to submit a fresh application before the respondent, within a period of two weeks from the



date of receipt of a copy of this order. On receipt of the same, the respondent is directed to dispose of the same, after giving an opportunity of hearing to the petitioner, within a period of twelve weeks thereafter.

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4. With the above direction, this writ petition is disposed of. No costs.

Sd/-
Assistant Registrar (CS-VI)

//True Copy//

Sub Assistant Registrar

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To

The Commercial Tax Officer,
Thirukoyilur - 605 557.

+1cc to Mr.Adithya Reddy, Advocate, S.R.No.3932

+1cc to the Special Government Pleader (Taxes), S.R.No.4463

+1cc to the Government Pleader, S.R.No.22814 (26/05/2022)

W.P.No.804 of 2022

RGN (CO)
SU(11/02/2022)