IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.02.2022

CORAM :

THE HONOURABLE MR.JUSTICE R.SURESH KUMAR

W.P.Nos.2986 & 2989 of 2022
and
W.M.P.Nos.3161 & 3163 of 2022

M/s.Srinivasa Shipping and Property Development Limited,
represented by its Managing Director,
No.2, Vellaiyan Street, Kotturpuram,
Chennai - 600 085. ... Petitioner in both WPs

Vs.

The Commercial Tax Officer,
Nandanam Assessment Circle,
Chennai - 600 028. ... Respondent in both Wps

Prayer in WP.No.2986 of 2022 :

Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Mandamus directing the respondent to consider and pass orders on the rectification application dated 18.02.2016 filed by the petitioner seeking for rectification of the assessment order dated 10.012.2013 passed for the assessment year 2006-07.

Prayer in WP.No.2989 of 2022 :

Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Mandamus directing the respondent to consider and pass orders on the rectification application dated 16.10.2017 filed by the petitioner seeking for rectification of the assessment order dated 10.012.2013 passed for the assessment year 2007-08.

For Petitioner : Mr.P.V.Sudakar

For Respondent : Mr.K.Karthik Jagannath
Government Advocate

COMMON ORDER

The prayer sought for in these writ petitions is for a writ of mandamus directing the respondent to consider and pass orders on the rectification applications dated 18.02.2016 and 16.10.2017 respectively filed by the petitioner seeking for rectification of the assessment order dated 10.012.2013 passed for the assessment years 2006-07 and 2007-2008.

2. The petitioner seeks for a prayer of direction by way of mandamus to consider and pass orders on the rectification applications, filed under Section 84 of the Tamil Nadu Value Added Tax Act, dated 18.02.2016 and 16.10.2017 respectively filed by the petitioner for rectification of the assessment order dated 10.12.2013 passed for the assessment years 2006-2007 and 2007-2008.

3. Today when the case is taken up for hearing, at the admission stage Mr.P.V.Sudakar, learned counsel appearing for the petitioner would submit that, before these writ petitions are moved, on 16.02.2022 an order has been passed by the respondent, whereby, they have stated that, there are no such applications under Section 84 of the Act were pending consideration and moreover, the rejection of reversal of ITC under Section 19(11) of the Act has already been decided. Therefore, the question of any revision at this stage even under Section 84 does not arise. Stating this since the said order has been passed, the petitioner would submit that, the prayer sought for herein has become infructuous, therefore, he wants these writ petitions to be disposed of accordingly with a liberty to workout his remedy against the said order dated 16.02.2022.

4. Recording the said submission made by the learned counsel appearing for the petitioner, these Writ Petitions are dismissed as infructuous with liberty to the petitioner to workout the remedy against the order passed by the respondent dated 16.02.2022. No costs. Consequently, connected miscellaneous petitions are also dismissed.

Sd/-
Assistant Registrar(CS-IV)

//True Copy//

Sub Assistant Registrar

Sgl

To

The Commercial Tax Officer,
Nandanam Assessment Circle,
Chennai - 600 028.

+1cc to Mr.P.V.Sudakar, Advocate, S.R.No.11265

W.P.Nos.2986 & 2989 of 2022

KG(CO)
SU(01/03/2022)