



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.03.2022

CORAM:

THE HONOURABLE MR.JUSTICE R.SURESH KUMAR

Writ Petition Nos.5217, 5219, 5221 and 5225 of 2022  
and

W.M.P.Nos.5312, 5313, 5314, 5315, 5316,  
5317,5319 and 5320 of 2022

Thiyagu Agencies

Rep. by its partner - E.Pradeepa

...Petitioner in all W.Ps.

-Vs-

The State Tax Officer,

Chidambaram- 2,

Chidambaram,

Cuddalore District.

...Respondent in all W.Ps

Prayer in W.P.No.5217/2022 : Writ Petition under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari, calling for the impugned proceedings of the Respondent in Rc.A3/357/2019 TIN 33404461920 dated 03.02.2022 in respect of 2009-10, quash the same as being arbitrary and in violation of Section 84 of the TNVAT Act, 2006.

Prayer in W.P.No.5219/2022 : Writ Petition under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari, calling for the impugned proceedings of the Respondent in Rc.A3/357/2019 TIN 33404461920 dated 03.02.2022 in respect of 2010-11, quash the same as being arbitrary and in violation of Section 84 of the TNVAT Act, 2006.

Prayer in W.P.No.5221/2022 : Writ Petition under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari, calling for the impugned proceedings of the Respondent in Rc.A3/357/2019 TIN 33404461920 dated 03.02.2022 in respect of 2013-14, quash the same as being arbitrary and in violation of Section 84 of the TNVAT Act, 2006.



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Prayer in W.P.No.5225/2022 : Writ Petition under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari, calling for the impugned proceedings of the Respondent in Rc.A3/357/2019 TIN 33404461920 dated 03.02.2022 in respect of 2014-15, quash the same as being arbitrary and in violation of Section 84 of the TNVAT Act, 2006.

For Petitioner in all W.Ps : Mr.S.Rajasekar

For Respondent in all W.Ps : Mr.R.Siddharth,  
Government Advocate

### C O M M O N O R D E R

The prayer sought for herein in these writ petitions is for a Writ of Certiorari, calling for the impugned proceedings of the Respondent in Rc.A3/357/2019 TIN 33404461920 dated 03.02.2022 in respect of 2009-10, 2010-11, 2013-14 and 2014-15 respectively, quash the same as being arbitrary and in violation of Section 84 of the TNVAT Act, 2006.

2. In respect to the assessment years 2009-10, 2010-11, 2013-14 and 2014-15, though the assessment orders have already been passed against the petitioner assessee, for certain grounds the petitioner assessee wanted to rectify those assessment orders and for the said purpose, invoking Section 84 of the TNVAT Act, 2006 (In short 'the Act'), he made an application for rectification.

3.The said application for rectification having been considered, was rejected through the impugned order dated 03.02.2022.

4. Assailing an order, Mr.S.Rajasekar, learned counsel appearing for the petitioner would contend that, the assessing authority instead of deciding the grounds raised by the petitioner for rectification, has simply quoted the provision of Section 84 and stated that, the assessing officer is not empowered to revise the assessment, and accordingly he rejected it without citing any reason. Therefore, the impugned order shall not stand in the legal scrutiny and hence the petitioner seeks the indulgence of this Court.

5. Heard, Mr.R.Siddharth, learned Government Advocate appearing for the respondent. Though he made an attempt to sustain the impugned order, he was not in a position to state whether the ground raised by the petitioner in each of the case





or not accept the grounds raised by the petitioner for rectification as sought for.

- The needful as indicated above shall be done within a period of eight weeks from the date of receipt of a copy of this order

10. Accordingly these writ petitions are disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

-s/d-

Assistant Registrar(CS-II)

True Copy

Sub-Assistant Registrar

KST

To

The State Tax Officer,  
Chidambaram- 2,  
Chidambaram,  
Cuddalore District.

+1cc to M/s.R.Hemalatha.,Advocate,S.R.No.16044

+1cc to Special Government Pleader(Taxes), SR.No.16353

W.P.Nos.5217, 5219,5221  
and  
5225 of 2022

BS (CO)  
RN(24/03/2022)