IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07.06.2022

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.No.6598 of 2019 and
WMP.No.7428 of 2019

P.Natesan ...Petitioner

Vs.

The Assistant Commissioner, (ST) (FAC),
Bhavani Assessment Circle,
Bhavani. ...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, to call for the records of the respondent in his proceeding in TIN No.33282943160/2013-14 and quash the Order dated 27.12.2018 passed therein and further direct the respondent to consider the rectification petition of the petitioner filed under Section 84 of the Act.

For Petitioner : Mr.B.Raveendran

For Respondent : Mr.R.Siddharth
Government Advocate

ORDER

Having heard Mr.B.Raveendran, learned counsel for the petitioner and Mr.Siddharth, learned Government Advocate for the respondent, I find that nothing arises for consideration in this writ petition.

2.The challenge is to an order of assessment passed under the provisions of Tamil Nadu Value Added Tax Act, 2006 (in short 'Act') for the period 2013-14. The petitioner also seeks a direction to the respondent to dispose the rectification application filed by the petitioner under Section 84 of the Act.

3. It appears that the rectification application had been disposed on 27.02.2019, which fact, has come to the notice of the petitioner and to the Court, only when the writ petition was listed for hearing.

4.Be that as it may, with the disposal of the Section 84 application, adverse to the petitioner, nothing survives in this writ petition. The petitioner is always at liberty to challenge the Section 84 application, if he is so inclined.

5.With this, this writ petition is closed. No costs. Connected miscellaneous petition is also closed.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

vs/nst

To

The Assistant Commissioner, (ST) (FAC),
Bhavani Assessment Circle,
Bhavani.

+1cc to the Special Government Pleader, S.R.No.33225

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GSM(CO)
SB(16/06/2022)