IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.04.2022

CORAM :

THE HONOURABLE MR.JUSTICE R.SURESH KUMAR

WRIT PETITION NO.9754 OF 2022
&
W.M.P.NO.9468 OF 2022

Tvl.R.D.Agencies,
Represented by its Porprietor,
Bhagwat Singh,
Door No.389, R.G. Street,
Coimbatore – 1.

...Petitioner

-Vs-

The State Tax officer,
R.G. Street, Coimbatore.

...Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Mandamus, directing the respondent to pass order on the representation dated 15.02.2022 seeking order afresh.

For Petitioner : Mr. R.Senniappan

For Respondent : **(*)Mr. V. Prashanth Kiran**,
Government Advocate.

O R D E R

The petitioner was a dealer under the respondent governed by the erstwhile Tamil Nadu Value Added Tax Act (in short 'the TNVAT Act'). The revision order was passed on 7.8.2019, which according to the petitioner, as projected by the learned counsel for the petitioner, suffers from legal as well as factual errors, therefore, it requires to be rectified or modified.

2.In order to rectify the said order dated 07.08.2019, the petitioner had made an application for rectification under Section 84 to the Act on 15.2.2022.

3. The said application made by the petitioner, since have not been considered and no disposal so far has come, the present

writ petition has been filed seeking for writ of Mandamus.

4.Mr.R.Senniappan, learned counsel appearing for the petitioner and Mr.Prasanth V.Kiran, learned Government Advocate appearing for the respondent, would submit that, if the Section 84 application dated 15.02.2022 is pending with the respondent, the same would be considered on merits and disposed of at the earliest.

5. Considering the limited scope of the prayer sought for herein and having regard to the said submissions made by the learned counsel appearing for both sides, this Court is inclined to give a direction to the respondent to consider the Section 84 application for rectification filed by the petitioner dated 15.02.2022 and pass orders thereon on merits and in accordance with law, after giving an opportunity of being heard to the petitioner, within a period of six weeks from the date of receipt of a copy of this order .

6. With this direction , this writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS VIII)
24.05.2022

***Corrected as per Letter**
Dated 20.06.2022

//True Copy//

Sub Assistant Registrar

sha/sgl

To

The State Tax officer,
R.G. Street, Coimbatore.

To be substitued the Order Already Despatched on 30.05.2022

+1cc to Mr. R.Senniappan, Advocate, S.R.No.28462

+1cc to the Special Government Pleader, S.R.No.27811

W.P.No.9754 of 2022
& W.M.P.No.9468 of 2022

VGII(CO)
PM/25/05/2022

RGA(28/06/2022)