IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 25.04.2022
CORAM

THE HONOURABLE MR.JUSTICE R.SURESH KUMAR

W.P.No.9955 of 2022
and
W.M.P.No.9678 of 2022

Tvl.The Noble Motors,
Represented by its Proprietor,
E.P.Sathishkumar,
Near Ponnagar,
Salem Main Road,
Namakkal. ... Petitioner

Vs

The Assistant Commissioner (CT)
Namakkal (Rural) Assessment Circle,
Namakkal. ...Respondent

PRAYER: Petition filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorari, calling for the records on the files of the respondent in Na.Ka.9772020/A3/VA.VI.33763102849 dated 03.03.2022 and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice and issue such further writ, order or direction as this Honorable Court may deem fit.

For Petitioner: Mr.R.Senniappan
For Respondent: Mr.Richardson Wilson
Additional Government Pleader

ORDER

The prayer sought for herein is for a Writ of Certiorari, calling for the records on the files of the respondent in Na.Ka.9772020/A3/VA.VI.33763102849 dated 03.03.2022 and quash the same.

2. The petitioner is a dealer under the erstwhile Tamil Nadu Value Added Tax Act, 2006, [in short, 'TNVAT Act']. In respect of the Assessment Year 2012-13, an assessment order has been passed on 21.02.2020, where, according to the petitioner’s counsel, order is having some infirmity, because before the expiry it was passed. Hence an application dated 21.12.2020 was filed under Section 84 of the TNVAT Act for rectification and

when the said application for rectification is pending, now the impugned demand dated 03.03.2022 was issued by the Revenue. Therefore, challenging the same, the present writ petition has been filed.

3. Heard Mr.R.Senniappan, learned counsel for the petitioner and Mr.Richardson Wilson, learned Additional Government Pleader, appearing for the respondents, who would submit that, if at all the rectification application filed under Section 84 of the Act dated 21.12.2020 is still pending with the respondent/Revenue without being disposed of, the same would be considered and disposed of within a time frame, that may be stipulated by this Court.

4. Having considered the said submissions made by both sides, this Court is inclined to dispose of this writ petition with the following orders:

(i) That the respondent is directed to consider the application submitted by the petitioner dated 21.12.2020 under Section 84 of the TNVAT Act for rectification of the assessment order dated 21.02.2020 for the Assessment Year 2012-13 under the TNVAT Act 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 four weeks from the date of receipt of a copy of this order. Till such time, the impugned demand notice shall be kept in abeyance.

(ii) It is made clear that, once the rectification application is disposed of on merits, depending upon the outcome of the same, further course of action to be pursued or not of the impugned order can be taken by the Revenue.

5. With these observations, the writ petition stands disposed of. No costs. Consequently, connected miscellaneous petition is closed.

s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

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To

The Assistant Commissioner (CT)
Namakkal (Rural) Assessment Circle,
Namakkal.

+1 CC to Mr.R.Senniappan, Advocate sr 28461
+1 CC to The Government Pleader sr 28424.

W.P.No.9955 of 2022

SKM(CO)
SP(16/05/2022)