IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 30.11.2022

CORAM

THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P.Nos.31931, 31948, 31949 & 31951 of 2022

M/s.Sri Moogambigai Traders,
Represented by its Proprietor,
Mr.M.Shanmugam,
No.46/169, 3rd Cross Road,
Leigh Bazaar,
Salem – 639 009.

... Petitioner in all WPs

Vs

The Assistant Commissioner (ST),
Arisipalayam Assessment Circle,
Salem.

.... Respondent in all WPs

COMMON PRAYER: Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, directing the respondent to rectify the assessment order dated 6.8.2021 passed for the assessment year TIN/33062621241/2012-2013, TIN/33062621241/2013-2014, TIN/33062621241/2014-2015 and TIN/33062621241/2015-2016 respectively, based on the rectification application dated 30.8.2021 filed by the petitioner under section 84 of the TNVAT Act, 2006.

(In all WPs)
For Petitioner : Mr.P.Rajkumar

For Respondent : Mr.TNC.Kaushik
Additional Government Pleader

COMMON ORDER

Mr.TNC.Kaushik, learned Additional Government Pleader accepts notice for the respondent and is armed with instructions to enable final disposal of these matters, even at the stage of admission.

2. The petitioner seeks a mandamus directing the respondent to rectify the orders of assessment for assessment years 2012-13 to 2015-16, all dated 06.08.2021, passed under the provisions of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act').

3. Admittedly, and on this score, Mr.Kaushik would agree, rectification applications filed by the petitioner under Section 84 of the Act on 30.08.2021 are pending disposal and he would have no objection to a direction being issued to the responent for expeditious disposal of the same.

4. In such circumstances, mandamus is issued to the sole respondent to issue notice to the petitioner, hear it and pass orders on the rectification applications dated 30.08.2021 within a period of twelve (12) weeks from date of receipt of a copy of this order.

5. In light of the aforesaid direction, the petitioner does not pursue its challenge to orders of assessment dated 06.08.2021, any longer.

6. These Writ Petitions are dismissed with the direction, as above. No costs.

Sl **30.11.2022**

Index : Yes / No
Speaking/Non-speaking Order

To

The Assistant Commissioner (ST),
Arisipalayam Assessment Circle,
Salem.

Dr.ANITA SUMANTH, J.

Sl

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