BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 08.03.2022

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD).No.4143 of 2022

Tvl. NHA Associates,
Rep. by its Partner M.Saravana Rajesh,
No.664/8A1, Tiruvananthapuram Road,
New Bus Stand,
Tirunelveli.
... Petitioner

Vs.

The State Tax Officer,
Palayamkottai Assessment Circle,
Tirunelveli. ... Respondent

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Mandamus, directing the respondent to consider the representation dated nil sent through speed post received by the respondent office on 18.10.2021 within stipulated period as may be fixed by this Hon'ble Court.

For Petitioner : Mr.N.Sudalaimuthu

For Respondent : Mr.M.Prakash
Additional Government Pleader.

ORDER

The writ petition has been filed for a writ of Mandamus to consider and pass appropriate orders under Section 84 of the Tamil Nadu Value Added Tax Act, against the revision assessment order, dated 10.08.2017.

2. It is the specific case of the petitioner that after the impugned order was passed, the petitioner had sent a representation on 16.10.2021, which was duly acknowledged by the respondent in the speed post acknowledgement card.

3. The learned counsel for the respondent, however, submits that the writ petition is without any merits inasmuch as petitioner has an alternate remedy by way of appeal before the Appellate Authority. That apart, it is submitted that there is no proof that the so-called representation, dated 16.10.2021 has been received

merely, because the petitioner has kept a copy of postal acknowledgement card. It is submitted that it could pertain to any other document also and therefore the application for revision is without any merits. It is therefore submitted that the writ petition is liable to be dismissed.

4. I have considered the arguments advanced by the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent. I also perused the representation of the petitioner, dated 16.10.2021.

5. The said representation is purportedly inviting an order under Section 84 of the Tamil Nadu Value Added Tax Act, 2006. Whether the petitioner's aforesaid representation has been given in time or beyond time is to be decided by the respondent, after considering the postal acknowledgement card enclosed by the petitioner. The writ petition is disposed of without expressing any opinion on the merits of the case. If the aforesaid petition was filed in time, the respondent shall consider and pass appropriate orders on merits and in accordance with the law within a period of ninety days from the date of receipt of copy of this order. It is needless to state before passing any order, the petitioner shall be heard. No costs.

Sd/-
Assistant Registrar (Writs)

// True Copy //

/ /2022
Sub Assistant Registrar(CS)

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To

The State Tax Officer,
Palayamkottai Assessment Circle, Tirunelveli.

+1 CC to M/s.S.KARUNAKAR, Advocate (SR-10845[F] dated 09/03/2022)

+1 CC to M/s.SPL.GP (SR-10958[F] dated 09/03/2022)

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