



W.P(MD).No.12570 of 2022

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 22.11.2022

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**THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ**

W.P(MD).No.12570 of 2022

Tvl.Cibi Krishna Textiles Private Limited,  
Represented by its Managing Director,  
K.Thiruvengkatasamy,  
7-9-41, Theni Main Road,  
Periyakulam.

... Petitioner

**Vs.**

The Assistant Commissioner (ST),  
Theni-1 Assessment Circle,  
Theni.

...Respondent

**Prayer** : Writ Petition 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 20.04.2022 within stipulated period as may be fixed by this Court.

For Petitioner : Mr.N.Sudalaimuthu  
For Respondent : Mr.M.Prakash  
Additional Government Pleader

**ORDER**

This writ petition is filed praying for a writ of Mandamus directing the Respondent to consider the Petitioner's representation, dated 20.04.2022.



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2. The Petitioner is engaged in the manufacture of textile products and an assessee on the file of the State Tax Officer, Periyakulam under the erstwhile Tamil Nadu Value Added Tax Act, 2006. It is submitted that for the assessment year 2012-2013, the Petitioner reported a total and taxable turnover of Rs.3,80,96,180/- and Rs.1,29,14,300/- respectively and were originally assessed in terms of Section 22(2) of the Tamil Nadu Value Added Tax Act, 2006 by accepting the returns. Thereafter, the Petitioner received an assessment order, dated 30.04.2019 reversing the input tax credit of Rs.3,88,240/- and Rs.23,577/-. On receipt of the above order, it is submitted that the Petitioner had met the State Tax Officer and explained that there was no defects in respect of the claim of Input Tax Credit. Thereafter, the Petitioner submitted a petition on 20.04.2022 before the Respondent under Section 84 of Tamil Nadu Value Added Tax Act. However, till date, the Respondent has not taken any action on the said petition of the petitioner. Hence, the present Writ Petition.

3. It is submitted by the learned Additional Government Pleader appearing for the Respondent that the representation/application of the petitioner would be considered and orders would be passed thereon in accordance with law.



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4. Heard the learned counsel appearing for the parties and perused the materials placed before this Court.

5. In view of the same and taking into consideration the facts and circumstances of the case and the limited relief sought for in this Writ Petition, there shall be a direction to the Respondent herein to consider the petitioner's application, dated 20.04.2022, on its own merits and pass appropriate orders in accordance with law after affording a reasonable opportunity to the Petitioner within a period of four weeks from the date of receipt of a copy of this order. It is made clear that this Court has not expressed any views with regard to the merits of the representation and it is open to the concerned respondent to consider the representation on its own merits.

6. With the above direction, the Writ Petition stands disposed of. No costs.

**22.11.2022**

Index : Yes / No  
Internet : Yes/ No  
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To



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The Assistant Commissioner (ST),  
Theni-1 Assessment Circle, Theni.



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**MOHAMMED SHAFFIQ, J.**

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