BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED :17.10.2022

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.(MD)No.23850 of 2022

Tvl.Samy Enterprises,
Rep.by its Proprietor P.Rajalingam,
3 PM Thevar Nagar, Jeeva Nagar,
Madurai. ... Petitioner

Vs.

The Assistant Commissioner(ST),
Madurai (Rural) South Assessment Circle,
Madurai. ... Respondent

PRAYER : Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Mandamus, directing the respondent to consider the representation dated 17.03.2022 within stipulated period.

For Petitioner :Mr.S.Karunakar

For Respondent :Mr.M.Prakash
Additional Government Pleader

O R D E R

The prayer sought for in this writ petition is for a Writ of Mandamus, directing the Respondent to consider the petitioner's representation dated 17.03.2022 and pass a revised order under Section 84 of the Tamil Nadu Value Added Tax Act by rectifying the mistakes made in respondent's order dated 30.04.2015.

2.The petitioner was dealing in home appliances and was an assessee on the file of the respondent bearing registration No.TIN 33905164507 under Tamil Nadu Value Added Tax Act 2006. The petitioner had closed the business in the year 2013. For the assessment year 2010-2011. The petitioner filed returns in Form K and reported the sale turnover as Rs.19,14,295/- for the year 2010-11. The petitioner was assessed on a total turnover of Rs.19,14,295/- under Section 22(2) of the TNVAT Act, vide proceedings in TIN 33905164507/2010-11 dated 30.04.2015. The respondent had on verification of returns for the year 2010-11, with the intranet website, noticed that the petitioner had allegedly purchased goods to the extent of Rs.51,77,680/- for the year 2010-11 and estimated the sales suppression at Rs.72,51,646/- and arrived at a taxable turn over Rs.91,65,941/-.

3.The learned counsel for the petitioner submitted that a representation dated 17.03.2022 was submitted by the petitioner for rectification of mistakes of the order dated 30.04.2015 under Section 84 of Tamil Nadu Value Added Tax Act and orders are yet to be passed.

4.Mr.M.Prakash, learned Additional Government Pleader appearing on behalf of the respondent submitted that the representation dated 17.03.2022 to the respondent would be considered on merits and in accordance with law.

5.Considering the limited scope of the prayer sought for in this writ petition, there shall be a direction to the respondent herein to consider the representation of the petitioner, dated 17.03.2022, after giving reasonable opportunity to the petitioner and pass appropriate orders on merits and in accordance with law, within period of six 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 including limitation and it is open to the respondent to consider the representation on its own merits.

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

17.10.2022

Index : Yes / No
Speaking Order : Yes / No

sbn

To

The Assistant Commissioner(ST),
Madurai (Rural) South Assessment Circle,
Madurai.

MOHAMMED SHAFFIQ, J.

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