IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.02.2023

CORAM:

THE HON'BLE MR. JUSTICE ABDUL QUDDHOSE

W.P. No.3737 of 2023

M/s.Farwood Industries Limited,
rep. by the Managing Director,
No.2/546, East Coast Road,
Neelankarai,
Chennai – 600 115. ... Petitioner

vs.

Assistant Commissioner (ST),
Sholinganallur Assessment Circle,
Chennai – 600 096. ... Respondent

Prayer: Writ petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus to direct the respondent to pass fresh orders in CST 588420/2016-17 dated 29.03.2022 by considering the rectification petition filed by the petitioner under Section 84 of TNVAT Act on 03.05.2022 for the errors and mistakes in the above order, read with Section 9(2) of CST Act, after providing an opportunity of personal hearing to the petitioner.

For petitioner	:	Mr.C.Baktha Siromoni
For respondent	:	Mr.TNC.Kaushik, Additional Government Pleader

ORDER

By consent of both the parties, this writ petition has been taken up for final disposal at the admission stage itself.

2.This writ petition has been filed seeking for a limited relief.

3.The petitioner seeks for an early disposal of their Application, filed under Section 84 of the Tamil Nadu Value Added Tax Act and seeks for rectification of the assessment order dated 29.03.2022, passed under the CST Act. According to the petitioner, there is an apparent error on the face of the assessment order dated 29.03.2022 and only on the said ground, the petitioner had filed the above Application under Section 84 of the TNVAT Act 2006 on 03.05.2022 for rectification. Since their application dated 03.05.2022 filed under Section 84 of the TNVAT Act 2006 has not been considered till date, he has filed this writ petition.

4.Heard Mr.C.Baktha Siromoni, learned counsel for the petitioner and Mr.TNC.Kaushik, learned Additional Government Pleader, who accepts notice on behalf of the respondent.

5.No prejudice would be caused to the respondent if the petitioner's application referred to supra is considered, on merits and in accordance with law, within a time frame to be fixed by this Court.

6.For the foregoing reasons, this Court directs the respondent to pass final orders on the petitioner's application dated 03.05.2022, filed under Section 84 of the TNVAT Act 2006 seeking for rectification of the assessment order, passed under the CST Act 1956 for the year 2016-17 on 29.03.2022, within a period of eight weeks from the date of receipt of a copy of this order.

7.With the above direction, this writ petition stands disposed of. No costs.

09.02.2023

vga
Index: Yes/No

To

Assistant Commissioner (ST),
Sholinganallur Assessment Circle,
Chennai – 600 096.

ABDUL QUDDHOSE, J.

vga

W.P. No.3737 of 2023

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