IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27.01.2023

CORAM :

The HONOURABLE MR.JUSTICE ABDUL QUDDHOSE

W.P. No.1800 of 2023

Tvl. Tim India Exim,
Rep. by its Partner Dinesh S. Patel .. Petitioner

vs

The Commercial Tax Officer,
Madhavaram Assessment circle,
No.32, 1st road,
Integrated Commercial Tax Building,
Chennai North,
Elephant Gate Road,
Chennai - 600 003. .. Respondent

Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus to consider my application dated 22.02.2022 under Section 84 of TNVAT Act.

For Petitioner	:	Dr.A. Thiyagarajan Senior counsel for Mr.S. Karunakar
For Respondent	:	Ms.Amirtha Dinakaran, Government Advocate

ORDER

By consent of both parties, this writ petition is taken up for final disposal in the admission stage itself.

2. Ms. Amirtha Dinakaran, learned Government Advocate accepts notice for the respondent.

3. This writ petition has been filed for a Mandamus seeking for a limited relief. Since the application dated 22.02.2022 has not been disposed of till date, the petitioner has filed this writ petition.

4. According to the petitioner, there is an error apparent on the face of the record under an Assessment Order issued to them. In such circumstances, they have filed an application on 22.02.2022 under Section 84 of Tamil Nadu Value Added Tax Act, 2006 seeking to rectify the mistake committed in the Assessment Order.

5. Heard Dr.A.Thiyagarajan, learned Senior counsel assisted by Mr.S. Karunakar, learned counsel appearing for the petitioner and Ms.Amirtha Dinakaran, learned Government Advocate appearing for the respondent.

6. No prejudice would be caused to the respondent, if the petitioner's application dated 22.02.2022 filed under Section 84 of the TNVAT Act seeking for rectification of the Assessment Order is considered on merits and in accordance with law, within a time frame to be fixed by this Court.

7. This Court is not expressing any opinion on the merits of the petitioner's application. It is for the respondents to consider the same on merits and in accordance with law.

8. For the foregoing reasons, this Court directs the respondent to pass final orders on merits and in accordance with law on the petitioner's application dated 22.02.2022 filed under Section 84 of TNVAT Act seeking to rectify the mistake committed in the Assessment Order on the ground that the said Assessment Order is erroneous on the face of the record, within a period of twelve weeks from the date of receipt of a copy of this order.

9. With the aforesaid directions, this writ petition is disposed of. No costs.

27.01.2023

Index:Yes/No
Neutral Citation:Yes/No
vsi2

To
The Commercial Tax Officer,
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Chennai North,
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ABDUL QUDDHOSE, J.

vsi2

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