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IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 06.03.2023

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THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P.Nos.6864 and 6865 of 2023
and WMP No.6962 of 2023

Akbar Enterprises
represented by its Proprietor
Mr.I.Akbar Khan

... Petitioner in both W.Ps

Vs.

The State Tax Officer (ST),
Krishnagiri – I Assessment Circle,
Krishnagiri. .... Respondent in both W.Ps

Prayer in W.P.No.6864 of 2023: Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records on the files of the respondent herein in VAT:33923304230/2016-17 dated 27.01.2023, quash the same, while forbearing the respondent from proceeding further pursuant to the application dated 09.01.2021 submitted by the petitioners.

Prayer in W.P.No.6865 of 2023: Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Mandamus directing the respondent herein to dispose the application dated 09.01.2021 filed by the petitioner before the respondent.

(In both W.P.s)

For Petitioner : Mr.K.A.Parthasarathy
For Respondents : Mr. TNC.Kaushik
Additional Government Pleader

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COMMON ORDER

Mr.TNC.Kaushik, learned Additional Government Pleader accepts notice for the respondent and is armed with instructions to proceed with the matter even at this juncture. Hence, by consent of both sides, these Writ Petitions are disposed finally even at the stage of admission.

2. W.P.No.6864 of 2023 challenges proceedings dated 27.01.2023 for recovery of demand arising from an order of assessment dated 20.11.2020, passed in terms of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act') for the period 2016-17 and W.P.No.6865 of 2023 seeks a mandamus directing the Assessing Authority not to initiate proceedings for recovery till such time the application for rectification under Section 84 of the Act is disposed.

3. The petitioner has, admittedly, filed communication dated 09.01.2021 putting forth a request for acceptance of turnover in Form WW. This communication, admittedly, does not refer to the provisions of Section 84 and thus the Assessing Authority appears to have sat tight on the same.

4. Since both learned counsel before me are in concurrence on the position that the communication as aforesaid can be taken as an application under Section 84 seeking rectification, these Writ Petitions are disposed directing the Assessing Authority to consider representation dated 09.01.2021 as an application under Section 84 of the Act, hear the petitioner

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and dispose the same within a period of twelve (12) weeks from date of

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receipt of a copy of this order.

5. The recovery proceedings shall be kept in abeyance till the disposal of the rectification application as aforesaid and subject to the result of the same. No costs. Connected Miscellaneous Petition is closed.

06.03.2023

Index:Yes/No
Speaking order
Neutral Citation : Yes
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To

The State Tax Officer (ST),
Krishnagiri – I Assessment Circle,
Krishnagiri.

Dr.ANITA SUMANTH,J.

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