



WEB COPY



W.P.No.14784 of 2023 etc

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15.06.2023

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.Nos.14784,14786, 14787 & 14789 of 2023

Voltas Limited
(Rep. By its Assistant Manager -
Indirect Tax, Ramesh T.V),
No.624, Anna Salai,
Chennai – 600 018.

.. Petitioner
in all writ petitions

VS

The Deputy Commissioner (ST) II,
Large Taxpayers Unit,
Integrated Buildings,
Commercial Taxes and Registration Department,
South Tower, 4th Floor,
Nandanam, Chennai – 600 035.

.. Respondent
in all writ petitions

Petitions filed under Article 226 of the Constitution of India praying to issue a writ of mandamus directing the respondent to deal with and finally dispose of the Rectification Petition, dated 15.02.2012, followed by the subsequent reminder letters, dated 20.12.2022,14.02.2023,06.03.2023 & 21.03.2023 preferred against the Order of Assessment in TIN 33331580816/2007-08, 2008-09, 2009-10 & 2010-11 dated 25.11.2011, 20.01.2012, 03.02.2012 and 09.02.2012.

For Petitioner : Mr.K.A.Parthasarathy
(in all writ petitions)

For Respondent : Mrs.K.Vasanthamala
Government Advocate
(in all writ petitions)



W.P.No.14784 of 2023 etc

COMMON ORDER

WEB COPY

Read this order in conjunction with and in continuation of order dated 01.06.2023. That reads as follows:-

"Mrs.K.Vasanthamala, learned Government Advocate, accepts notice for the respondents.

2. The only question that arises is as to whether the petitioners application for rectification under Section 84 of the Tamil Nadu Value Added Tax Act is pending.

3. According to the petitioner, the rectification application has been filed as early as 16.02.2012 and there is an acknowledgment to this effect at page 36 of the compilation.

4. To enable Mrs.Vasanthamala, to take instructions and report, list on 15.06.2023 at the end of admission list."

2. Today, Mrs.Vasanthamala, learned Government Advocate, on instructions from the assessing officer, who is present in Court, confirms that the rectification applications filed on 15.02.2012 have been procured and are indeed pending.

3. With these concession what remains is to fix the date of hearing and time frame, which the rectification applications will



W.P.No.14784 of 2023 etc

be considered, petitioner be heard and orders passed. For this purpose, the petitioner will appear before the respondent on Monday i.e., 26.06.2023 without expecting any further notice along with all supporting documents. The petitioner will be heard and orders passed on the rectification application, within a period of eight weeks from the date of personal hearing i.e., on or before 28.08.2023, in accordance with law.

4. Writ petitions stand disposed. No costs.

15.06.2023

Index:Yes/No
Neutral Citation:Yes
ssm

To:

The Deputy Commissioner (ST) II,
Large Taxpayers Unit,
Integrated Buildings,
Commercial Taxes and Registration Department,
South Tower, 4th Floor,
Nandanam, Chennai – 600 035.



WEB COPY



W.P.No.14784 of 2023 etc

DR. ANITA SUMANTH,J.

ssm

W.P.Nos.14784,14786, 14787 & 14789 of 2023

15.06.2023