IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 19.01.2023**

CORAM:

**THE HONOURABLE MR.JUSTICE ABDUL QUDDHOSE**

**W.P.No.34826 of 2022**

Kosei Minda Aluminum Company Private Ltd.,
Rep. by its Authorized Signatory,
No.20A & 20B, Sipcot Industrial Estate,
Growth Centre, Vadakkupattu Village,
Ordagadam,
Kancheepuram District - 603 204. ... Petitioner

vs.

State Tax Officer,
Oragadam Assessment Circle,
No.4/109, Chennai Bangalore Highways,
Varadharajapuram,
Chennai - 600 123. ...Respondents

**Prayer:** Writ petition filed under Article 226 of the Constitution of India for Writ of Mandamus directing the respondent to rectify the mistakes in the assessment proceedings in CST 890356/2015-16 dated 16.03.2022 by considering the rectification petitions filed by the petitioner under Section 84 of TNVAT Act on 26.08.2022 and 16.11.2022 after providing an opportunity of personal hearing to the petitioner.

For Petitioner : Mr.C.Baktha Siromoni

For Respondent : Mr.C.Harsha Raj,
Additional Government Pleader

**ORDER**

This writ petition has been filed for a mandamus seeking for a direction to the respondent to rectify the mistakes in the assessment proceedings dated 16.03.2022 by considering the rectification petitions filed by the petitioner under Section 84 of TNVAT Act on 26.08.2022 and 16.11.2022, after providing an opportunity of personal hearing to the petitioner.

2. Heard Mr.C.Baktha Siromoni, learned counsel for the petitioner and Mr.C.Harsha Raj, learned Additional Government Pleader appearing for the respondent.

3. The grievance of the petitioner is that despite having submitted an application under section 84 of the Tamil Nadu Value Added Tax Act, 2006 seeking for rectification of the error in the assessment order dated 16.03.2022 for the assessment year 2015-16, till date no final orders have

been passed by the respondent. The petitioner seeks for early disposal of his application referred to supra.

4. No prejudice would be caused to the respondent, if such a direction is issued by this Court.

5. 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 16.11.2022 seeking for rectification of the assessment order dated 16.03.2022 under section 84 of the Tamil Nadu Value Added Tax Act, 2006 within a period of twelve weeks from the date of receipt of a copy of this order.

6. With the aforesaid direction, this writ petition is disposed of. No costs.

19.01.2023

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Index:Yes/No
Speaking/Non-speaking orders
Neutral Citations: Yes / No

To

State Tax Officer,
Oragadam Assessment Circle,
No.4/109, Chennai Bangalore Highways,
Varadharajapuram,
Chennai - 600 123.

**ABDUL QUDDHOSE, J.**
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