BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 21.04.2023

CORAM:

THE HONOURABLE MS.JUSTICE P.T.ASHA

W.P.(MD) Nos.9102 to 9104 of 2023

Tvl.Kaerl Tech Projects Pvt. Ltd.,
Rep., by its Managing Director,
Mohammed Zakir Thanduparakkal,
No.24, First Floor, 3rd Cross Street,
V.N.Nagar (Near Chathram Bus Stand),
Karur Bye Pass Road, Trichy. .. Petitioner in all W.Ps.

Vs.

The Assistant Commissioner (ST),
Rock Fort Assessment Circle,
Trichy. .. Respondent in all W.Ps.

Prayer: Petitions filed under Article 226 of the Constitution of India, praying for issuance of Writ of Mandamus directing the respondent to consider the representation dated 02.03.2023 within stipulated period as may be fixed by this Court.

For Petitioner (In all W.Ps.)	:	Mr.N.Sudalaimuthu
For Respondent (In all W.Ps.)	:	Mr.T.Amjadkhan Government Advocate

COMMON ORDER

These writ petitions are filed to direct the respondent to consider the petitioners representations dated 02.02.2023 within a time frame.

2. The facts in brief are as follows:

The petitioner would submit that they are an assessee on the file of the respondent under the erstwhile Tamil Nadu Value Added Tax Act, 2006 (hereinafter referred to as "the TNVAT Act"). The petitioner had submitted their assessment for the years 2013-14, 2014-15 and 2015-16 and they were deemed to have been assessed under self-assessment basis under Section 22(2) of the TNVAT Act. Thereafter, the petitioner received a notice dated 23.10.2017 from the respondent that on verifying the assessment, it appears that an income of Rs.8,55,15,322/- for the assessment year 2013-14; Rs.10,29,81,092/- for the assessment year 2014-15; and Rs.22,43,244/- for the assessment year 2015-16 due for the work done for the Tamil Nadu Slum Clearance Board have not been included and therefore, the returns were rejected as incomplete and incorrect. Revision was made under Section 27 of the TNVAT Act by proposing to assess the turnover at 5% along with penalty under Section 27(3) of the TNVAT Act. Thereafter, the respondent had passed an order dated 15.12.2020 by adopting a ratio of 70:30 by deducting 30% towards labour and other charges and assessing the balance of turnover of Rs.5,80,05,857/- for the assessment year 2013-14; Rs.7,27,13,810/- for the assessment year 2014-15; and Rs.15,70,271/- for the assessment year 2015-16 at 5% along with penalty under Section 27(3) of the TNVAT Act. On receipt of this order, the petitioner had met the respondent in person and made their submissions. The respondent assured the petitioner that he would re-examine the matter afresh. However, no action was taken. Thereafter, the petitioner had submitted representations under Section 84 of the TNVAT Act, which have not been disposed of to date as a result of which, the petitioner has been constrained to file these writ petitions.

3. Considering the limited request of the petitioner seeking for a early disposal of the representations submitted by them under Section 84

of the TNVAT Act, these Writ Petitions are disposed of directing the respondent to consider the petitioner's representations dated 02.03.2023 and pass orders within a period of four weeks from the date of receipt of a copy of this order. No costs.

21.04.2023

NCC : Yes/No
Index : Yes/No
Internet : Yes

abr

To

The Assistant Commissioner (ST),
Rock Fort Assessment Circle,
Trichy.

P.T.ASHA, J.

abr

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