BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 07.06.2023

CORAM:

THE HONOURABLE MS.JUSTICE P.T.ASHA

W.P.(MD) No.13047 of 2023

Tvl.G.P.Steel,
Rep., by its Proprietor D.Gopinath,
No.1-191, Maharajan Industrial Colony,
Viraganoor, Madurai. .. Petitioner

Vs.

The Assistant Commissioner (ST),
Thirupparankundram Assessment Circle,
Commercial Tax Buildings,
Madurai. .. Respondent

Prayer :- Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Mandamus directing the respondent to consider the representation dated 06.04.2023 within stipulated period as may be fixed by this Court.

For Petitioner	:	Mr.S.Karunakar
For Respondent	:	Mr.J.John Rajadurai Government Advocate

ORDER

The above writ petition is filed for a mandamus directing the respondent to consider the petitioner's representation dated 06.04.2023 within a time frame to be fixed by this Court.

2. The petitioner has come to this Court on the following contentions:

The petitioner is engaged in the business of iron and steel and was registered under the erstwhile Tamil Nadu Value Added Tax Act, 2006 (hereinafter referred to as “the TNVAT Act”) and the Central Sales Tax Act, 1956. It appears that on the verification of the returns, the respondent had passed an assessment order dated 29.06.2021 that the petitioner had reported a consignment sale of steel, which is not covered under the 'F' form to the tune of Rs.46,85,562/- and hence, assessed the same at 5%.

3. Immediately on receiving the said order, the petitioner has met the respondent in person and explained to him that while uploading and

filling Form-1 (CST) return for the month of April, 2015, on 14.05.2015, the petitioner's accountant, by an oversight, had reported transfer of goods otherwise than by way of sale as Rs.33,64,840/- instead of Rs.3,36,840/-. The petitioner would submit that this could be cross checked in appendix-I of the CST return in Form-1, which has been uploaded in the form for the month of April, 2015. The petitioner, therefore, requested the respondent to rectify the defect by adopting the correct turnover and passing the revised order. However, there was no response to this and the petitioner had therefore, filed a representation on 21.04.2022 followed by yet another representation on 06.04.2023 under Section 84 of the TNVAT Act.

4. The petitioner would submit that the respondent, being the statutory authority, is bound to discharge its statutory functions and ought to have considered the representation under Section 84 of the TNVAT Act. Since the respondent was not coming forward to perform his function, the petitioner is before this Court.

5. Today, when the matter came up for admission, Mr.J.John Rajadurai, learned Government Advocate, appearing for the respondent would submit that the respondent would dispose of the petitioner's representation.

6. Therefore, taking into account the aforesaid submission made by the learned Government Advocate, this Writ Petition is disposed of directing the respondent to consider the petitioner's representation dated 06.04.2023 and pass orders within a period of six weeks from the date of receipt of a copy of this order. No costs.

07.06.2023

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

abr

To

The Assistant Commissioner (ST),
Thirupparankundram Assessment Circle,
Commercial Tax Buildings,
Madurai.

P.T.ASHA, J.

abr

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