BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 09.06.2023

CORAM:

THE HONOURABLE MS.JUSTICE P.T.ASHA

W.P.(MD) Nos.13232, 13233, 13234 and 13235 of 2023
and
W.M.P.(MD) Nos.11179, 11181, 11182 and 11183 of 2023

Tvl.Value City Super Market,
Rep., by its Proprietor,
Mr.Azarudeen Ahamed Ifthikar,
No.1, 120 Feet Road, Surveyor Colony,
Madurai. .. Petitioner in all W.Ps.

Vs.

1.The Commercial Tax Officer,
Tallakulam Assessment Circle,
Madurai.

2.The Appellate Deputy Commissioner (ST),
Madurai. .. Respondents in all W.Ps.

Prayer: Petitions filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorarified Mandamus to call for the records pertaining to the impugned orders passed by the first respondent in TIN No.33174883851/2010-11, TIN No.33174883851/2011-12, TIN No.33174883851/2012-13 and TIN No.33174883851/2013-14 dated

30.12.2015, 30.12.2015, 31.12.2015, 31.12.2015 and quash the same as illegal and further direct the first respondent to consider the rectification petitions dated 19.03.2016 as per Section 84 of the TNVAT Act.

In all W.Ps.

For Petitioner	:	Mr.A.Satheesh Murugan
For Respondents	:	Mr.D.Ghandiraj Special Government Pleader

COMMON ORDER

These are the common batch of writ petitions in which after the deemed assessment had been completed for the relevant assessment years, the respondent had issued revision notices proposing to assess the sale suppression, as there was a difference between the Profit and Loss account and the monthly returns. On receiving the said notices, the petitioner sought time to submit their objections. However, on account of his ill health as a result of which he has become bed ridden, the petitioner was not in a position to submit his objections. Thereafter, on 30.12.2015 and 31.12.2015, the impugned orders came to be passed. On receiving the impugned orders, the petitioner had filed rectification petitions under Section 84 of the Tamil Nadu Value Added Tax Act, 2006 (herein after referred to as "the TNVAT Act"). The first respondent pleaded its inability to consider the same. However, the petitioner has sent letters stating that they were willing to produce all the documents as required by the first respondent to which there was no response. Without disposing of the Section 84 petitions, the first respondent had mulcted the petitioner with notices for collection of tax. Therefore, the petitioner is before this Court seeking to quash the said notices and to direct the first respondent to pass orders on the Section 84 petitions.

2. Today, when the matter was listed for admission, learned Government Advocate appearing for the respondents fairly submitted that the first respondent would consider the Section 84 applications.

3. Recording the submission made by the learned Government Advocate appearing for the respondents, these writ petitions are allowed, the impugned orders are set aside and the matter is remanded back to the first respondent for fresh consideration. It is made clear that the

petitioner shall appear before the first respondent on 19.06.2023, failing which it is open to the first respondent to take further action. In case, the petitioners appear, the first respondent shall consider the petitioners' Section 84 petitions and pass orders within a period of six weeks therefrom. No costs. Consequently connected miscellaneous petitions are closed.

09.06.2023

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

abr

To

1.The Commercial Tax Officer,
Tallakulam Assessment Circle,
Madurai.

2.The Appellate Deputy Commissioner (ST),
Madurai.

P.T.ASHA, J.

abr

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