



WEB COPY



W.P.No.582 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.01.2024

CORAM

THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.582 of 2024

Bharat Steels, Represented by its Proprietor
Mr.Gulraj M.Jain
No.4, Singanna Naicken Street,
Chennai 600 001.

... Petitioner

-VS-

State Tax Officer
Broadway Assessment Circle
Waltax Road, Near Elephant Gate Police Station
Chennai 600 003.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Mandamus, directing the respondent to consider and dispose of petitioner's representation dated 14.12.2020 for rectification of respondent's order dated 02.09.2020 in TIN No.33440061202/2011-12 under Section 84 of the TNVAT Act before initiating any further coercive steps against the petitioner for recovery.



W.P.No.582 of 2024

For Petitioner : Mr.Adithya Reddy
For Respondent : Mr.Prasanth Kiran,
Government Advocate (Tax)

ORDER

The petitioner seeks issuance of a mandamus for the consideration and disposal of the representation dated 14.12.2020 in respect of the assessment order dated 02.09.2020 for financial year 2011-2012.

2. The petitioner had endeavored to avail of Input Tax Credit (ITC) in respect of the above mentioned assessment year. The respondent denied ITC on the ground that the petitioner could not establish the physical movement of goods in respect of the relevant purchases. The petitioner filed W.P.Nos.21085 to 21088 of 2016 challenging the assessments and the said writ petitions were disposed of by a common order dated 19.05.2020. By such common



W.P.No.582 of 2024

order, the impugned orders were set aside; the petitioner was permitted to file a consolidate final reply to all the notices; and the respondent was directed to examine the same and issue appropriate orders within three months. The assessment order dated 02.09.2020 came to be issued thereafter. Upon receipt thereof, the petitioner submitted a representation dated 14.12.2020 under Section 84 of the Tamil Nadu Value Added Tax Act, 2006 (TNVAT Act) asserting that there are errors apparent in the assessment order. Since such representation was not responded to, the present writ petition was filed.

3. Learned counsel for the petitioner invited my attention to the assessment order and pointed out that the assessment order came to be issued without awaiting the reply of the petitioner in terms of the earlier order of this Court. He also pointed out that a representation was made on 14.12.2020 and that such representation was despatched to the respondent by speed post on 15.12.2020.



WEB CODE

4. Mr.Prasanth Kiran, learned Government Advocate, accepts notice on behalf of the respondent. He submits that the petitioner's representation was not received by the respondent. Since no format is prescribed for a revision under Section 84 of the TNVAT Act, he submits that the representation may be treated as a revision petition. Therefore, he submits that the respondent would consider and dispose of the revision petition upon receipt thereof.

5. In the facts and circumstances outlined above, this writ petition is disposed of on the following terms:

(i) The petitioner is permitted to re-submit the representation dated 14.12.2020 or send a fresh revision petition to the respondent within *two weeks* from the date of receipt of a copy of this order.

(ii) Upon receipt thereof, the respondent is directed to consider and dispose of such petition in accordance with law within a period of *three months* from the date of receipt thereof.

(iii) There shall be no order as to costs.



WEB COPY



W.P.No.582 of 2024

09.01.2024
(2/2)

rna

Index : Yes / No

Internet : Yes / No

Neutral Citation: Yes / No

To

State Tax Officer

Broadway Assessment Circle

Waltax Road, Near Elephant Gate Police Station

Chennai 600 003.

SENTHILKUMAR RAMAMOORTHY,J

rna



WEB COPY



W.P.No.582 of 2024

W.P.No.582 of 2024

**09.01.2024
(2/2)**