



WEB COPY



W.P No.903 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 12.01.2024

C O R A M

The Hon'ble Mr. Justice **SENTHILKUMAR RAMAMOORTHY**

Writ Petition No.903 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 : Petition filed under Article 226 of the Constitution of India, pleaded 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 order dated 02.09.2020 in TIN No.33440061202/2010-11 under section 84 of the TNVAT Act before initiating any further coercive steps against the petitioner for recovery.



W.P No.903 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 2010-2011.

2. When the petitioner had assailed the assessment order in respect of financial years 2011-2012 and 2012-2013, the same were disposed of by orders dated 09.01.2024. By such orders, the petitioner was permitted to re-submit the representation and the respondent was directed to consider and dispose of the same within three months. Both learned counsel for the petitioner and Mr.Prashanth Kiran, learned Government Advocate (Tax), submit that this writ petition may be disposed of on the same terms.

3. Accordingly, this writ petition is disposed of on the following terms:



W.P No.903 of 2024

(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.

12.01.2024

Index : Yes/No

Internet : Yes/No

Neutral Citation : Yes/No

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To

State Tax Officer,

Broadway Assessment Circle,ent Circle,

Waltax Road, Near Elephant Gate Police Station,

Chennai-600 003.

SENTHILKUMAR RAMAMOORTHY J.

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