IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **07.02.2024**

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THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

W.P.Nos.2574 and 2576 of 2024

Teemage Builders Private limited
Represented by its Director A. Pranesh babu,
No.6/35 College Road
1st Cross Tiruppur. ... Petitioner in both WP's

-vs-

Assistant Commissioner (CT)
North Circle Tiruppur. ... Respondent in both WP's

PRAYER in W.P.No.2574 of 2024: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Mandamus, Directing the Respondent to dispose of the rectification petition dated 11.11.2022 filed by the Petitioner under Section 84 of the Tamil Nadu Value Added Tax Act 2006 in respect of assessment order in TIN 33182325519 / 2013-14 dated 13.02.2017 passed by the Respondent expeditiously.

PRAYER in W.P.No.2576 of 2024: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Mandamus, Directing the Respondent to dispose of the rectification petition dated 11.11.2022 filed by the Petitioner under Section 84 of the Tamil Nadu Value Added Tax Act 2006 in respect of assessment order in TIN 33182325519 / 2014-15 dated 13.02.2017 passed by the Respondent expeditiously.

For Petitioner in both WP's	:	Mr.Adithya Reddy
For Respondent in both WP's	:	Mrs.K.Vasanthamala, GA (T)

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COMMON ORDER

The petitioner seeks expeditious disposal of rectification petitions dated 11.11.2022 in these two writ petitions relating to assessment orders for assessment years 2013-14 and 2014-15, respectively.

2. Mrs.K.Vasanthamala, learned Government Advocate, accepts notice on behalf of the respondent. She submits that the alleged errors in the assessment orders are not errors apparent for purposes of rectification under Section 84 of the Tamil Nadu Value Added Tax Act, 2006. Without prejudice, she submits that the rectification petitions would be disposed of if a reasonable time limit is fixed.

3. In view of the above submissions, without expressing any opinion on the merits of the rectification petitions, the respondent is directed to consider and dispose of the same on merits within a maximum period of ***four weeks*** from the date of receipt of a copy of this order.

4. W.P.Nos.2574 and 2576 of 2024 are disposed of on the above terms. No costs.

07.02.2024

rna
Index : Yes / No
Internet : Yes / No
Neutral Citation: Yes / No

To

Assistant Commissioner (CT)
North Circle Tiruppur.

SENTHILKUMAR RAMAMOORTHY,J

rna

W.P.Nos.2574, 2576 of 2024

07.02.2024