IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.04.2024

CORAM:

THE HONOURABLE MR. JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.Nos.2821 & 2845 of 2024

In both WPs.

Tvl. Stanely Hitech Construction Company (P) Ltd.,
Represented by its Managing Director,
Mr.S.Saravanan,
No.189E, New Building,
Bungalow Street,
Tiruchengode-637211. ...Petitioner

Vs.

The State Tax Officer,
(also known as the Commercial Tax Officer),
Tiruchengode (Town) Circle. ... Respondent

Prayer in W.P.No.2821 of 2024: Writ Petition is filed under Article 226 of the Constitution of India to issue a Writ of Mandamus directing the respondent to dispose of the representation dated 06.01.2024 submitted for the assessment year TNVAT 2013-2014.

Prayer in W.P.No.2845 of 2024: Writ Petition is filed under Article 226 of the Constitution of India to issue a Writ of Mandamus directing the respondent to dispose of the representation dated 01.12.2023 submitted for the assessment year TNVAT 2015-2016.

In both WPs.

For Petitioner : Mr.K.A.Parthasarathy

For Respondent : Mr.T.N.C.Kaushik, Additional Government Pleader (T)

COMMON ORDER

In both these writ petitions, the petitioner seeks the expeditious disposal of representations dated 06.01.2024 and 01.12.2023, respectively in relation to assessment years 2013-2014 and 2015-2016, respectively.

2. Upon issuance of order dated 26.04.2019, the petitioner submitted a communication dated 22.01.2020. In response thereto, the respondent issued notice to reconsider the earlier order dated 26.04.2019 by notices issued on 07.02.2020 and 30.09.2020. Thereafter, the petitioner received a notice dated 16.10.2023 calling upon the petitioner to opt for the Tamil Nadu Samadhan scheme in respect of the amounts specified in order dated 26.04.2019. In those circumstances, the

petitioner raised objections and also submitted representations dated 01.12.2023 and 06.01.2024.

3. Learned counsel for the petitioner submits that the respondent agreed to reconsider the order dated 26.04.2019 upon realising that the total contract value had been erroneously taken from the Form S certificate of the petitioner. After accepting that the order dated 26.04.2029 contained errors apparent, he submits that the notice dated 16.10.2023 was issued requesting the petitioner to opt for the Tamil Nadu Samadhan scheme in respect of the original amount indicated in the order dated 26.04.2019. Therefore, he submits that the representations were submitted seeking rectification.

4. Mr.T.N.C.Kaushik, learned Additional Government Pleader, appears on behalf of the respondent. He submits that these representations would be considered and disposed of within a reasonable period.

5. In view of the above submissions, W.P.Nos.2821 & 2845 of 2024 are disposed of by directing the respondent to consider and dispose

of representations dated 06.01.2024 and 01.12.2023 in respect of assessment years 2013-2014 and 2015-2016, respectively, within two months from the date of receipt of a copy of this order after providing a reasonable opportunity to the petitioner, including a personal hearing. Until the rectification petitions are considered and disposed of on merits, the respondent is restrained from initiating coercive action against the petitioner. There will be no order as to costs.

17.04.2024
(1/3)

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

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To

The State Tax Officer,
(also known as the Commercial Tax Officer),
Tiruchengode (Town) Circle.

SENTHILKUMAR RAMAMOORTHY,J.

Kj

W.P.Nos.2821 & 2845 of 2024

17.04.2024
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