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W.P.No.6855 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.03.2024

CORAM:

THE HONOURABLE MR. JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.6855 of 2024
and W.M.P.Nos.7648 & 7650 of 2024

M/s.Sri Guru Bavaan Traders,
Represented by its Proprietor D.Santha Kumar
No.2/19-A, Bommanahalli Cross Road,
Pulikarai,
Palacode Taluk,
Tamil Nadu 641 604.

...Petitioner

Vs.

The State Tax Officer,
Palacode,
Dharmapuri District.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, calling for the connected records pertaining to the impugned proceedings of the Respondent herein made in reference no. TIN: 33723291730/2014-15 dated 16.03.2019 and quash the same as illegal.



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For Petitioner : Mr.Praveen S.Kumar

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For Respondent : Mr.C.Harsha Raj, AGP (T)

ORDER

An assessment order dated 16.03.2019 is the subject of challenge. The petitioner asserts that he was unaware of the impugned order until he received notice regarding the attachment of his properties in January 2024. Shortly thereafter, the petitioner filed a revision petition in February 2024.

2. Although the petition was filed assailing the assessment order, learned counsel for the petitioner submits that the respondent may be directed to dispose of the pending revision petition expeditiously.

3. Mr.C.Harsha Raj, learned Additional Government Pleader, accepts notice for the respondent. He submits that the revision petition would be disposed of within about two months.



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4. In view of the above submissions, W.P.No.6855 of 2024 is disposed of by directing the respondent to dispose of the revision petition despatched by the petitioner on 08.02.2024 within *two months* from the date of receipt of a copy of this order. Before disposing of such revision petition, the respondent is directed to provide a reasonable opportunity to the petitioner, including a personal hearing. For the above purpose, the petition filed by the petitioner shall be treated as a revision petition under Section 84 of the Tamil Nadu Value Added Tax Act, 2006. No costs. Consequently, W.M.P.Nos.7648 and 7650 of 2024 are closed.

18.03.2024

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

To

The State Tax Officer,
Palacode,
Dharmapuri District.



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SENTHILKUMAR RAMAMOORTHY,J.

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