IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.07.2024

CORAM :

THE HON'BLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.17600 of 2024
and
W.M.P.No.19387 of 2024

M/s Sri Selliamman Sago Factory,
Rep.by its Proprietor Mr. P.Gopinath. ... Petitioner

Versus

The State Tax Officer,
Attur (Town) Assessment Circle,
Attur. ... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India pleased to issue a Writ of Mandamus, to consider the application dated 20.03.2024 filed U/s 84 of the TNVAT Act,2006 pertaining to VAT TIN No.33263263271/16-17 along with the documents submitted therein and pass orders within time frame after providing opportunity of personal hearing and pass.

For Petitioner : Mr. S. Rajesh
For Respondent : Mrs. K. Vasanthamala,
Government Advocate (Tax)

ORDER

The petitioner seeks consideration and disposal of rectification application dated 20.03.2024. In respect of the assessment year 2016-17, an assessment order was issued on 26.09.2019. At that juncture, the petitioner had not obtained and submitted the “Sago serve certificate”. After obtaining such certificate, the petitioner applied for rectification. On the ground that such application has not been considered till date, the present writ petition was filed.

2. Learned counsel for the petitioner refers to the “Sago serve certificate” issued by the “Salem Starch and Sago Manufacturers' Service Industrial Co-operative Society Limited” and submitted that such certificate was issued to the petitioner only on 25.11.2023. Consequently, he submits that the petitioner was not in a position to submit such certificate when the order in original was issued. He seeks consideration of the rectification application in these facts and circumstances.

3. Mrs. K. Vasanthamala, learned Government Advocate, accepts notice for the respondent. She submits that the assessment period is 2016-17 and that the petitioner had submitted the “Sago serve certificate” belatedly.

4. Under Section 84 of the Tamil Nadu Value Added Tax, 2006, an application for rectification may be filed within 6 years from the date of the

order sought to be rectified. In this case, the order sought to be rectified is the assessment order dated 26.09.2023. Consequently, the application is within time. Once an application is presented within time, it is just and necessary that such application be considered and disposed of within a reasonable time limit.

5. For reasons aforesaid, W.P.No.17600 of 2024 is disposed of by directing the respondent to consider and dispose of application dated 20.03.2024 in accordance with law within three months from the date of receipt of a copy of this order. There shall be no order as to costs. Consequently, the connected miscellaneous petition is also closed.

19.07.2024

Index : No
Speaking Order : Yes
Neutral Case Citation: No

klt

To:

The State Tax Officer,
Attur (Town) Assessment Circle, Attur.

SENTHILKUMAR RAMAMOORTHY,J.

klt

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