



W.P. Nos.34646 and 34648 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.12.2024

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. Nos.34646 and 34648 of 2024

SAPTHAGIRI BOREWELLS

Represented by its Managing Partner

Sri.K.M.Chandran

: Petitioner in

W.P. Nos.34646 and 34648 of 2024

Versus

1.The Assistant Commissioner (ST)
Thiruchengode Town Assessment Circle,
Sankagiri Road, Tiruchengode.

2.The Assistant Commissioner
Gandhipuram Assessment Circle
Coimbatore-600 018

: Respondents in

W.P. Nos.34646 and 34648 of 2024

PRAYER: WP No.34646 of 2024 filed under Article 226 of the Constitution of India seeking for a Writ of Mandamus directing the First Respondent herein to consider and pass Orders on the application under Section 84 of the TN VAT Act and reminder dated 24.01.2024 for the years 2008-09 to 2010-11.

PRAYER: WP No.34648 of 2024 filed under Article 226 of the Constitution of India seeking for a Writ of Mandamus directing the second respondent to consider and pass orders on the application under Section 84 of the TN VAT Act and reminder dated 24.01.2024 for the years 2011-12 and 2012-13.



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For Petitioner : Mr.R.Vasumithran

For Respondent :Mr.V.Prashanth Kiran,
Government Advocate

COMMON ORDER

The petitioner is a works contractor and had discharged taxes. The employer of the petitioner in terms of Section 13 of TN VAT Act had deducted TDS.

2. It is submitted that however the TDS certificate were sought to be rejected while passing the impugned order of assessment on the premise that only photo copies were furnished. Pursuant thereto, the petitioner had filed a rectification petition dated 20.12.2019, seeking rectification of the impugned order of assessment and a petition dated 18.12.2029 to refund the excess payment followed by a reminder on 24.01.2024. Since the same was not responded to, the present writ petitions are filed for a direction to the first and second respondents to consider the and pass orders on the said petitions.



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3. At the outset, it is submitted by the learned Government Advocate for the respondents that aforesaid petitions would be disposed of on merits, within a period of four weeks from the date of receipt of a copy of this order, after granting the petitioner a reasonable opportunity of hearing.

4. In view of the same, the Respondents are directed to dispose of the petitions dated 18.12.2019 and 20.12.2029, after providing the petitioner an opportunity of hearing, within a period of 4 weeks from the date of receipt of a copy of this order.

5. Accordingly, the writ petitions stand disposed of. There shall be no order as to costs.

05.12.2024

Speaking (or) Non Speaking Order

Index : Yes/ No

Neutral Citation: Yes/No

mrn



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- To
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MOHAMMED SHAFFIQ, J.

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