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W.P.No.34280 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 15.11.2024

Coram

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.No.34280 of 2024

and

W.M.P.No.37136 of 2024

Tvl.Vadivel Muruganathan
represented by its Proprietor,
Mr.Vadivel Muruganathan
No.37, A.C.M.A. Mill Road,
Pollachi, Tamilnadu - 638 106.
CST No: 301752
TIN No: 33812240443

...Petitioner

Vs.

The State Tax Officer,
Pollachi West Circle,
Pollachi, Tamilnadu.

... Respondent

Prayer: This Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Mandamus directing the respondent to pass orders under Section 84 of the TNVAT Act, by considering the representation made by the petitioner dated 12.07.2018 along with Form F declarations for the Assessment Year 2007-08.

For Petitioner : Mr.S.Rajasekar

For Respondent : Mr.G.Nanmaran
Special Government Pleader



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ORDER

By consent of learned counsel on both sides, this writ petition is taken up for final disposal at the admission stage itself.

2. This writ petition has been filed praying for a writ of Mandamus to direct the respondent to pass orders under Section 84 of the TNVAT Act, by considering the representation made by the petitioner dated 12.07.2018 along with Form F declarations for the Assessment Year 2007-08.

3. At the outset, Mr.G.Nanmaran, learned Special Government Pleader, who takes notice for the Respondent would submit that the representation/rectification petition of the petitioner dated 12.07.2018 along with Form F declarations for the Assessment Year 2007-08 would be considered by the Respondent and orders passed within a period of four (4) weeks from the date of receipt of a copy of this order.

4. In view of the same, taking into consideration the facts and circumstances of the case and the limited relief sought for in this Writ Petition,



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there shall be a direction to the Respondent to consider the petitioner's representation dated 12.07.2018, on its own merits and pass appropriate orders in accordance with law, after affording reasonable opportunity of hearing to the petitioner, within a period of four (4) weeks from the date of receipt of a copy of this order. It is made clear that this Court has not expressed any views with regard to the merits of the representation and it is open to the respondent to consider the representation on its own merits and in accordance with law.

5. With the above directions, the writ petition stands disposed of. No costs. Consequently, connected Miscellaneous Petition is closed.

15.11.2024

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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To
The State Tax Officer,
Pollachi West Circle,
Pollachi, Tamilnadu.



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MOHAMMED SHAFFIQ, J.
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