BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **18.04.2024**

CORAM:

THE HONOURABLE MR.JUSTICE **C.SARAVANAN**

W.P.(MD) Nos.9459 and 9460 of 2024
and
W.M.P.(MD) Nos.8591, 8592, 8597 and 8598 of 2024

Meenakshi Bar
rep. By its Proprietor R.Ganedran, ... Petitioner in both W.Ps.,

/vs./

The State Tax Officer,
Theni-1 Assessment Circle,
Theni 625 531. ... Respondent in both W.Ps.,

COMMON PRAYER: Writ Petitions filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned order passed by the respondent in TIN. 33516327606/2020-21 and 33516327606/2021-22 dated 19.12.2022, quash the same and consequently direct the respondent to pass rectification order under Section 84 of TNVAT Act based on the petitioner's petition dated 14.03.2024.

For Petitioner
in both W.Ps., : Mr.T.Bashyam
For Respondent
in both W.Ps., : Mr.R.Suresh Kumar
Additional Government Pleader

COMMON ORDER

Mr.R.Suresh Kumar, learned Additional Government Pleader takes notice for the respondents.

2.By this common order, these two writ petitions are being disposed of. The prayer in these writ petitions reads as follows:-

S.No	***Writ Petition***	***Prayer***
1	*W.P.(MD)No. 9459 of 2024*	*Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of CERTIORARIFIED MANDAMUS or any other appropriate writ or order or direction particularly in the nature of writ, calling for the records pertaining to the impugned order passed by the respondent in **TIN. 33516327606/2020-21**, dated **19.12.2022**, quash the same and consequently direct the respondent to pass rectification order under Section 84 of TNVAT Act based on the petitioners petition dated 14.03.2024, and pass such further or other orders as this Honble Court may deem fit and proper in the circumstances of the case and thus render justice.*
2	*W.P.(MD)No. 9460 of 2024*	*Prayer* *Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for the records pertaining to the impugned order passed by the respondent in **TIN 33516327606/2021-22**, dated **19.12.2022**, quash the same and consequently direct the respondent to pass rectification order under Section 84 of TNVAT Act based on the petitioners petition dated 14.03.2024 and pass such further or other orders as this Honble Court may deem fit and proper in the circumstances of the case and thus render justice.*

3.The petitioner has filed an application under Section 84 of TNVAT Act, to rectify the order dated 19.12.2022 passed by the respondent for the assessment years 2020-21 and 2021-22. Thus, the prayer in these writ petitions for quash these orders and for mandamus to direct the respondent to pass rectification order under Section 84 of TNVAT Act based on the petitioner's petition dated 14.03.2024 militate against each other. *Prima facie*, the stand of the respondent in the impugned assessment orders appears to be incorrect and impossible of being sustained.

4.Be that as it may, since the petitioner has filed applications under Section 84 of the TNVAT Act, on 14.03.2024 to rectify the impugned orders dated 19.12.2022 passed in his proceeding bearing Ref.Nos.TIN3516327606/2020-21 and TIN3516327606/2021-22 for the assessment years 2020-21 and 2021-22, the prayer for Certiorari cannot be granted. At the same time, there can be a positive direction to the respondent to consider and pass appropriate orders on the petitioner's applications for rectification of the respective orders filed under Section 84 of the TNVAT Act on 14.03.2024 as expeditiously as possible, preferably within a period of 90 days from the date of receipt of a copy of this order. Pending disposal of the Rectification Applications, the recovery proceeding shall be kept in abeyance.

5.The Writ Petitions stand disposed of, accordingly. No costs. Consequently, connected Miscellaneous Petitions are closed.

Index : Yes / No
Internet : Yes / No
mm

18.04.2024

To

The State Tax Officer,
Theni-1 Assessment Circle,
Theni 625 531.

C.SARAVANAN, J.

mm

W.P.(MD) Nos.9459 and 9460 of 2024

18.04.2024