



WEB COPY

WP No. 8494 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

**WP No. 8494 of 2026
and WMP Nos.9188 and 9190 of 2026**

M/s.Agro Needs

Represented by its partner Mr.P.Muthusamy,
No.6/272, Kaalipettai, Pappireddipatti 635 302

..Petitioner(s)

Vs

1. The State Tax Officer
Harur Assessment Circle
Harur.
2. The Branch Manager
Federal Bank, St. Johns Matriculation Higher
Secondary School Campus, Convent Road,
Alagapuram, Salem-636 016.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, direction to the first Respondent who passed the Assessment Order dated 08.09.2021/2015-16 under the Tamil Nadu Value Added Tax Act, 2006, to consider and pass orders on the Petitioners Rectification Petitions dated 23.10.2022 and followed by reminders dated 9.11.22, 27.12.2022, 29.3.2023 and 11.12.2025 and pass such further or other orders as this Honble Court may deem fit and proper in the facts and circumstances of the case and render justice.

For Petitioner(s): Mr.Rajkumar P

For Respondent(s): Mr.C.Harsharaj,
Special Government Pleader, for R1

**ORDER**

Mr.C.Harsharaj, learned Special Government Pleader takes notice for the 1st Respondent.

2. This Writ Petition is disposed of at the stage of admission itself, with the consent of the learned counsel for the Petitioner and the learned Special Government Pleader for the 1st Respondent.

3. The Petitioner has filed this Writ Petition seeking issuance of a Writ of Mandamus to direct the 1st respondent to consider and dispose of the petitioner's application for rectification of the order dated 09.09.2021.

4. The petitioner has also filed an application dated 23.10.2022 under Section 84(1) of the Tamil Nadu Value Added Tax Act, 2006. It is stated that the petitioner has sent reminders on 09.11.2022, 27.12.2022, 29.03.2023, and a final reminder on 11.12.2025. It is further stated that, as against the demand confirmed by order dated 09.09.2021, the petitioner has paid a sum of Rs.75,000/-.

5. The learned counsel for the 1st respondent, however, is unable to confirm the same. Considering the fact that the application has been pending



since 23.10.2022, there shall be a direction to the 1st respondent to consider and pass orders on the petitioner's application as expeditiously as possible, preferably within a period of two months from the date of receipt of a copy of this order.

6. It is made clear that, in order to facilitate early disposal, the petitioner shall furnish a copy of the aforesaid application dated 23.10.2022 to the 1st respondent.

7. This Writ Petition is disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

09-03-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

GBI

To

1. The State Tax Officer
Harur Assessment Circle
Harur.
2. The Branch Manager
Federal Bank St. Johns Matriculation Higher Secondary School Campus
Convent Road, Alagapuram Salem 636016.



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C.SARAVANAN, J.

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