

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.01.2015

CORAM

THE Hon'ble Mr.JUSTICE M. DURAISWAMY

W.P.No.1438 of 2015

M/s Harshni Textiles Ltd
No.504, Avinashi Road rep by its
Authorised Signatory
S. Jagadeesan, Peelamedu,
Coimbatore - 64

...Petitioner

vs

1. The State of Tamil Nadu,
rep by its Secretary,
Commercial Taxes and Registratioin Department,
Fort. St. George,
Chennai-9
2. The Assistant Commissioner (CT),
Peelamedu Circle,
Coimbatore

...Respondents

Writ Petition filed under Article 226 of the Constitution of India praying this Court to issue a Writ of Mandamus directing the 2nd respondent to consider and pass orders on the representation made by the petitioner dated 15.12.2014 with regard to refund of Rs.26,63,930/-being reversal of ITC on account of CST Sales without applying Section 2(1) of Tamil Nadu Value Added Tax (Fifth Amendment) Act, 2013 to the petitioner herein in as much as the petitioner is a manufacturer of goods in the State of Tamil Nadu.

For petitioner : Ms.R. Hemalatha

For respondents : Mr.V. Haribabu
AGP (Taxes)

ORDER

The petitiioiner has filed the above writ petition to issue a Writ of Mandamus directing the 2nd respondent to consider and pass orders on the representation made by the petitioner dated 15.12.2014 with

regard to refund of Rs.26,63,930/-being reversal of ITC on account of CST Sales without applying Section 2(1) of Tamil Nadu Value Added Tax (Fifth Amendment) Act, 2013 to the petitioner herein in as much as the petitioner is a manufacturer of goods in the State of Tamil Nadu.

2. Mr.V. Haribabu, learned Additional Government Pleader takes notice for the respondents and has submitted that the second respondent may be directed to dispose of the representation of the petitioner within a period of two weeks from the date of receipt of a copy of this order.

3. Having regard to the submissions made by the learned counsel on either side, taking into consideration the limited prayer sought for in this writ petition, without expressing any opinion with regard to the merits of the case, I direct the second respondent to consider and pass orders on the representation dated 15.12.2014, given by the petitioner, on merits and in accordance with law within a period of two weeks from the date of receipt of a copy of this order.

4. With the above observation, the writ petition is disposed of. No costs.

Sd/-

Assistant Registrar(CS-II)

//True Copy//

Sub Assistant Registrar

sr

To

1. The Secretary,
State of Tamil Nadu,
Commercial Taxes and Registratioin Department,
Fort. St. George, Chennai-9

2. The Assistant Commissioner (CT),
Peelamedu Circle,
Coimbatore

1 CC to Ms.R. Hemalatha, Advocate SR.No. 3540

1 CC to the Spl.Government Pleader (T), SR.No. 3428

W.P.No.1438 of 2015

RSI (CO)

PSI (02.02.2015)