

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.08.2015

CORAM

THE HONOURABLE MR.JUSTICE R.MAHADEVAN

W.P.Nos.17022 to 17024 of 2015

M/s.Santhi Processing Unit Private Limited
Rep. by its Managing Director – S.Duraisamy

... Petitioner in all the petitions

Vs.

The Commissioner Tax Officer
Periya Agraharam Circle
Erode
Erode District.

... Respondent in all the petitions

Common Prayer:

Petitions filed under Article 226 of the Constitution of India to issue a Writ of Mandamus directing the respondent herein to consider and pass orders on the representation made by the petitioner dated 11.05.2015 with regard to the order of refund of Rs.3,20,000/-, Rs.3,20,000/- and Rs.80,000/- respectively, relating to the month of January 2014, February 2014 and March 2014 respectively, being the reversal of ITC on capital goods as expeditiously as possible.

For Petitioner : Ms.R.Hemalatha

For Respondent : Mr.S.Kanmani Annamalai

Additional Government Pleader (T)

C O M M O N O R D E R

The petitioner in these writ petitions is Manufacturers and Exporters of Fabrics at Erode and assessee on the files of the respondent.

2.The petitioner has filed these petitions seeking issuance of Mandamus directing the respondent herein to consider and pass orders on the representation made by the petitioner dated 11.05.2015 with regard to the order of refund of Rs.3,20,000/-, Rs.3,20,000/- and Rs.80,000/- respectively, relating to the month of January, 2014, February, 2014 and March, 2014 respectively, being the reversal of ITC on capital goods as expeditiously as possible.

3.The petitioner claiming refund of ITC for the Months of January, February and March, 2014 has made representation dated 11.05.2015 to the respondent enclosing all the details and the same is pending.

4.According to the learned counsel appearing for the petitioner, the said claim of refund of ITC in Form W are on account of export sales of Fabric under Section 18 of TNVAT Act, 2006 in accordance with Rule 11 of the TNVAT Rules, 2007. The learned counsel also brought to the notice of this Court that while issuing refund voucher, only a portion of the amount was refunded and the remaining are yet to be made. Hence, representation was made by the petitioner and it is pending consideration and hence, prays for appropriate orders.

5.This Court, considering the limited scope of the prayer sought for by the petitioner and without going into the merits of the same, directs the respondent to consider and dispose of the petitioner's representation dated 11.05.2015 and pass appropriate orders on merits and in accordance with law within a period of four weeks from the date of receipt of a copy of this order.

6.The writ petitions are disposed of accordingly. No costs.

Sd/-

Assistant Registrar

True Copy

Sub Assistant Registrar

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To

The Commissioner Tax Officer
Periya Agraharam Circle
Erode
Erode District.

3 cc to Mr.R.Hemalatha , Advocate Sr.No.42430
2 cc to Government Pleader.Sr.No.42729, 42590

W.P.Nos.17022 to
17024 of 2015

GJ(CO)
PMK.3.9.2015