

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 26.06.2015

Coram

The Honourable Mr.JUSTICE T.RAJA

W.P.No.18526 of 2015

M/s.GARG DISTRIBUTORS PRIVATE LIMITED,
30/1, Strotten Muthiah Mudali Street,
Chennai-600 079

.. Petitioner

vs.

The Assistant Commissioner(CT),
Sowcarpet-II Assessment Circle,
Chennai-600 001

... Respondent

Writ petition filed under Article 226 of the Constitution of India praying for issuance of a writ of mandamus directing the respondent to pass an order on the representation dated 16.7.2012 seeking refund of excess payment of Rs.93,447/- (Rupees ninety three thousand four hundred and forty seven only) made in the year 2001-02 under the TNGST Act along with interest in accordance with Section 24 (4) of the TNGST Act, 1959.

For Petitioner : Mr.P.Rajavelu

For respondent : Mr.V.Haribabu,A.G.P.

ORDER

This writ petition has been filed seeking a mandamus to direct the respondent-Assistant Commissioner(CT), Sowcarpet-II Assessment Circle/the respondent herein to pass an order on the petitioner's representation, dated 16.7.2012, for refund of the excess payment of Rs.93,447/- made in the year 2001-02 under the TNGST Act along with interest in accordance with Section 24(4) of the said Act.

2. Mr.V.Haribabu, the learned Additional Government Pleader, who takes notice on behalf of the respondent.

3. The petitioner has made a representation to the respondent on 16.7.2012, followed by two more representations dated 22.7.2012 and 22.11.2012, seeking refund of the excess amount of Rs.93,447/-, in the light of the order passed by the Appellate Assistant Commissioner (CT) in A.P.No.97 of 2006, dated 6.6.2008, which has been confirmed by the Sales Tax Appellate Tribunal (Main

Bench), in STA No.37 of 2009, dated 31.5.2012. Till date for the reasons best known to the respondent, it is not known as to why the said representations of the petitioner has not been disposed of, although the issue became final in the aforesaid order.

4. In the above facts and circumstances, the respondent is directed to dispose of the petitioner's representation dated 16.7.2012, in the light of the order, dated 6.6.2008, passed by the Appellate Assistant Commissioner (CT) in A.P.No.97 of 2006, which has been confirmed by the Sales Tax Appellate Tribunal (Main Bench), in STA No.37 of 2009, dated 31.5.2012, within a period of ten days from the date of receipt of a copy of this order.

5. The writ petition is disposed of accordingly. No costs.

Sd/-
Deputy Registrar

True Copy

Sub Assistant Registrar

To

The Assistant Commissioner (CT),
Sowcarpet-II Assessment Circle,
Chennai-600 001

+1 cc to Mr.P.Rajavelu, Advocate, SR.31580

+1 cc to Spl.Government pleader, Sr.31696.

Jp(co)
krd 10/7

W.P.No.18526 of 2015

सत्यमेव जयते

WEB COPY