

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.07.2015

CORAM

THE HONOURABLE MR.JUSTICE T.RAJA

Contempt Petition No.1499 of 2010

M/S PLASTIC CRAFT INDUSTRIES [PETITIONER]
 REP BY ITS PARTNER
 B R PRATAP 144 THAMBU CHETTY STREET
 CHENNAI

Vs

MR S CHANDRASEKAR
 THE ASSISTANT COMMISSIONER CT
 VELACHERRY ASSESSMENT CIRCLE
 19 4TH MAIN ROAD
 NANGANALLUR CHENNAI 61 [RESPONDENT]

Contempt Petition filed under Section 11 of the Contempt of Courts Act for violating the order of this Court dated 02.11.2009 in W.P.No.19778 of 2009 and punish him in accordance with law.

For Petitioner : Mr.S.S.Ramanathan

For Respondent : Mr.S.Kanmani Annamalai, AGPA(T)

ORDER

W.P.No.19778 of 2009, filed by the petitioner seeking a mandamus directing the Assistant Commissioner (CT), Velacherry Assessment Circle, Nanganallur, the respondent herein, to pass a revised order by giving effect to the order of the Tamil Nadu Sales Tax Appellate Tribunal (MB), Chennai, in T.A.No.493/2003 dated 01.11.2007 and also to refund the excess tax of Rs.1,30,861/- along with interest

of Rs.15,703/- as claimed in Form No.33, was allowed by order dated 02.11.2009. Having found non compliance of the said direction, the petitioner has come to this Court by filing this Contempt petition to initiate suitable proceedings against the officer concerned.

2. The claim of the petitioner is that they are entitled to get a refund of Rs.1,30,861/- along with interest at Rs.15,703/- for the period commencing from 16.02.2008 to 15.02.2009. However, as they have not refunded the said amount along with interest till 15.02.2009, now a direction should be given to the respondent to implement the order by refunding a sum of Rs.1,30,861/- along with interest already fixed for the period from 16.02.2008 to 15.02.2009 at Rs.15,703/- and further interest till the date of refund.

3. In the last hearing, Mr.Kanmani Annamalai, learned Additional Government Pleader (Taxes) taking time from this Court has sought for instructions from the respondent. Today, when the matter is taken up for hearing, the learned Additional Government Pleader on receiving the instructions has placed the same before this Court.

4. As per the written instructions, the petitioner is entitled to a refund of tax at Rs.1,30,861/- with penal interest of Rs.1,16,292/- till 06.07.2015. The learned

counsel for the petitioner has fairly agreed to receive the said amount within a period of two weeks and he sought for a suitable direction from this Court.

5. Since the respondent has also worked out the penal interest, which comes to Rs.1,16,292/- along with the tax refund of Rs.1,30,861/-, the said amount shall be refunded to the petitioner, within a period of one week from the date of receipt of a copy of this order, failing which the respondent will be incurring additional burden of interest.

With the above observation, this Contempt petition is closed.

Rg

SD/-

DEPUTY REGISTRAR (CLAA)

//Certified to be true copy//

Dated at Madras this the day of 2015.

सत्यमेव जयते

COURT OFFICER (O.S.)

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SS/CO/31/07/2015

One CC to Mr.S.Ramanathan, Advocate SR.8631.
One CC to The Government Pleader, SR.8739.

To
MR.S. CHANDRASEKAR
THE ASSISTANT COMMISSIONER CT,
VELACHERRY ASSESSMENT CIRCLE,
18-4TH MAIN ROAD,
NANGANALLUR, CHENNAI 61.