IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08.07.2015

Coram

The Hon'ble Mr. Justice T.RAJA

W.P.No.20325 of 2015

M/s.Hyundai Engineering India Pvt. Ltd., rep. by Director
(formerly Hyundai Amco India Pvt. Ltd.)
Chennai. .. Petitioner

Vs.

The Assistant Commissioner (CT),
Mylapore Assessment Circle,
No.46, Greenways Road, Chennai - 28. .. Respondent

Petition filed under Article 226 of the Constitution of India praying to issue a writ of mandamus to direct the respondent to consider and dispose of the representation dated 16.12.2013 filed by the petitioner seeking refund of the sum of Rs.13,35,034/- in accordance with law.

For Petitioner .. Mr.MD.Ghafoor Ur Rahman

For Respondent .. Mr.S.Kanmani Annamalai,
Addl. Govt. Pleader (T)

ORDER

This writ petition has been filed by M/s.Hyundai Engineering India Private Limited represented by its Director (formerly Hyundai Amco India Private Limited) seeking a limited prayer of directing the respondent - Assistant Commissioner (CT), Mylapore Assessment Circle, Chennai to consider and dispose of his representation dated 16.12.2013 requesting refund of a sum of Rs.13,35,034/- in accordance with law.

2.Mr.S.Kanmani Annamalai, learned Additional Government Pleader (T) takes notice for the respondent.

3.The petitioner is a civil works contractor, carrying on civil construction work on the basis of the requirement of the contractee. The petitioner is a registered dealer on the file of the respondent under TNVAT Act and CST Act. While so, for the assessment year 2012-

2013, the respondent assessed the total and taxable turnover of Rs.2,16,21,72,194/- and Rs.5,55,66,052/- respectively by allowing the exemption claim of Rs.2,10,66,06,142/-, being the amount paid to the sub contractors and ordered refund of excess payment of TDS amount of Rs.14,79,923/- by issuing notice in Form P. Only thereafter, the petitioner, by letter dated 16.12.2013, requested the respondent that out of the refund amount of Rs.14,79,923/-, an amount of Rs.1,44,889/- may be deducted by adjusting it towards the balance of tax payable for the assessment year 2011-2012 and the remaining excess amount of Rs.13,35,034/- may be refunded to the petitioner. Subsequently, the respondent also raised queries in the notice dated 10.06.2014 and the same was also replied on 30.06.2014. Subsequently, another query was also raised by the respondent on 29.12.2014 and the same was replied properly on 23.03.2015. Still, it is not known, why the respondent has not refunded the amount.

4.In view of the above, this Court hereby directs the respondent to consider the representation of the petitioner dated 16.12.2013 along with other subsequent replies dated 30.06.2014 and 23.03.2015 and pass an order, refunding the excess amount mentioned therein, within a period of two weeks from the date of receipt of a copy of this order.

5.With the above direction, the writ petition is disposed of. No costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

mmi

To

The Assistant Commissioner (CT),
Mylapore Assessment Circle,
No.46, Greenways Road,
Chennai - 28.

+1cc to Mr.Md. Ghafoor Ur Rahman, Advocate, S.R.No.34272

+1cc to the Government Pleader, S.R.No.34767

VGI(CO)
EU(22/07/2015)

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