IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.08.2015

CORAM

THE HONOURABLE MR.JUSTICE R.MAHADEVAN

W.P.No.24966 OF 2015

Sri Pooja Traders,
Rep by its Proprietor
Mangilal,
24, Meeran Sahib Street,
Chennai 600 002.
Presently at
No.T30, Door No.16,17,18
Waller Road, 3rd Floor,
Kalyan Trade Centre,
Chennai 600 002 ... Petitioner

Vs.

The Assistant Commissioner (CT)
Chintadripet Assessment Circle,
No.62, Cathedral Road,
Chennai 600 086. ... Respondent

Prayer:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus directing the respondent to consider the claim of refund of ITC in Form W for the months of February and March 2010 and direct the respondent to refund the input tax of Rs.40,07,033/- and Rs.54,75,696/- in accordance with rule 11 (2) read with 18 (1) of Tamilnadu Value Added Tax Act, 2006.

For Petitioner : Mr.P.R.Kumar

For Respondents : Mr.S.Manohar Sundaram
Additional Government Pleader

O R D E R

Heard the learned counsel for the petitioner as well as the learned Additional Government Pleader appearing for the respondents.

2. The petitioner states that he is dealer in 100% Exporter of copper Plated Stainless Steel and assessee on the files of the respondent. During the months of February and March 2010 the petitioner had exported Copper plated Stainless steel to foreign

country out of purchases made from local registered dealers after paying input tax under the Tamilnadu Value Added Tax Act, 2006. In order to claim refund under Section 18 (1)(i) read with rule 11 (2) of the above said act the petitioner has filed Form W for the above said months and relevant documents in support of the claim before the respondent on 22/03/2010 and 29/04/2010, within the time provided under the Act, claiming refund of input tax of Rs.40,07,033/- and Rs.54,75,696./- respectively. The Respondent had also acknowledged the receipt of the above said Form W and relevant documents. But, no refund order has been passed till date. In this regard the petitioner submitted a representation to the respondent on 26.08.2013. But, no order has been passed till date. Hence, the petitioner has filed this Writ petition seeking for the aforesaid relief.

3. The learned counsel for the petitioner has submitted that it would suffice if the representation of the petitioner dated 26.08.2013, is directed to be disposed of by the respondent on merits and in accordance with law.

4. The learned Additional Government Pleader appearing for the respondent has submitted that the representation of the petitioner will be considered on merits and in accordance with law, within a stipulated period.

5. Considering the facts and circumstances of the case, without going into the merits of the case,the respondent is directed to consider the representation of the petitioner dated 26.08.2015 and pass orders on merits and in accordance with law, within a period of six weeks from the date of receipt of a copy of this order.

6. This Writ petition is disposed of accordingly. No costs.

Sd/-
Assistant Registrar

True Copy

Sub Assistant Registrar

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To
The Assistant Commissioner (CT)
Chintadripet Assessment Circle,
No.62, Cathedral Road,
Chennai 600 086.

1 cc to Government Pleader.(Taxes)Sr.No.44569
1 cc to Mr.P.R.Kumar , Advocate Sr.No.44423

W.P.No.24966 OF 2015

ggk(co)
pmk.24.9.2015