IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.09.2015

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THE HONOURABLE MR.JUSTICE R.MAHADEVAN

W.P.Nos.29332 to 29336 of 2015

M/s. Govaan Steels P. Ltd
Rep. by its Managing Director
R. Elangovan
S.F.No. 31/1 Mettupalayam Road
Thudiyalur (PO)
Coimbatore - 641 034 [Petitioner in all WPs]

Vs

The Assistant Commissioner (CT)
Avinashi Assessment Circle
Avinashi [Respondent in all WPs]

Common Prayer:

Petitions filed under Article 226 of the Constitution of India to issue a Writ of Mandamus directing the respondent to obey the Order of the Appellate Deputy Commissioner in A.P. Nos. 101 to 105/2014 respectively (2009-10 to 2013-14) dated 14.10.2014 and issue refund voucher for the excess amount of Rs.2,03,056/-, Rs.2,78,991/-, Rs.6,32,803/-, Rs.24,99,234/- and Rs.9,79,234/- respectively due to the petitioners as per the revision orders of the respondent in TIN 33932084207 for the period 2009-10 to 2013-14 respectively dated 26.2.2015.

For Petitioner : Mr.S.Prabhakaran

For Respondent : Mr.S.Kanmani Annamalai
Additional Government Pleader (T)

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COMMON ORDER

Heard the learned counsel appearing for the petitioner and the learned Additional Government Pleader (Taxes) who took notice for the the respondent and with their consent, the main writ petitions are taken up for disposal.

2.The only prayer made by the petitioner is to direct the respondent to implement the Order of the Appellate Deputy Commissioner in A.P. Nos. 101 to 105/2014 respectively (2009-10 to 2013-14) dated 14.10.2014 and issue refund voucher for the excess amount of Rs.2,03,056/-, Rs.2,78,991/-, Rs.6,32,803/-, Rs.24,99,234/- and Rs.9,79,234/- respectively due to the petitioner as per the revision orders of the respondent in TIN 33932084207 for the period 2009-10 to 2013-14 respectively dated 26.2.2015.

3. The petitioner Company, being manufacturers of Steel TMT bars are the registered dealers having TIN 33932084207 under the TNVAT Act and an assessee on the file of the respondent. The respondent issued assessment orders for the years 2009-10 to 2013-14 dated 16.04.2014, disallowing the input tax credit claimed. Aggrieved over the same, the petitioner moved the Appellate Authority in Coimbatore by filing appeals in TNVAT AP.Nos.101-105/2011 and the appellate authority, by orders dated 14.10.2014, decided the appeals in favour of the petitioner by setting aside the assessment orders. On the basis of the orders of the appellate authority, the petitioner submitted representations dated 19.01.2015 to implement the said orders and for refund of the excess amount paid, followed by reminders dated 20.02.2015. It is the submission of the learned counsel for the petitioner that though the respondent has passed revised orders of assessment dated 26.02.2015, till date the respondent has not issued refund voucher for the excess payment made by the petitioner. Hence, once again the petitioner made a representation on 27.07.2015 requesting to refund the excess amount paid. Since there is no respondent, the petitioner is constrained to come before this Court.

4. The learned Additional Government Pleader (Taxes), on instructions, submitted that as against the orders of the Appellate Deputy Commissioner (CT) (Main), the department has moved the appellate forum.

5. Admittedly, as against the assessment orders, the petitioner moved the appellate authority, who decided the appeals in favour of the petitioner. That apart, pursuant to the orders of the appellate authority, the department has also revised the assessment orders.

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But, so far, the respective refund vouchers have not been issued to the petitioner. When that being the position, though the learned Additional Government Pleader (Taxes) has brought to the notice of this Court that the department has moved the appellate forum as against the orders of the appellate authority, as of now, neither any appeal number is placed nor any stay order has been produced before this Court. Under such circumstances, since the representations of the petitioner for refund are pending consideration before the respondent, this Court is of the view that it would suffice if a direction is given to the respondent to dispose of the representations of the petitioner within a time frame.

6. In view of the above, these writ petitions are disposed of with a direction to the respondent to consider the representations of the petitioners for refund on the basis of the orders of the appellate authority and pass appropriate orders. Such exercise shall be completed within a period of six weeks from the date of receipt of a copy of this order. No costs.

Sd/-
Assistant Registrar(CS-II)

//True Copy//

Sub Assistant Registrar

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To

The Assistant Commissioner (CT)
Avinashi Assessment Circle
Avinashi

5 CCs to Mr.S.Prabhakaran, Advocate SR.No. 52898

1 CC to the Government Pleader, SR.No. 52951

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RSI (CO)
PSI (07.10.2015)

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