

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.02.2015

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAI SWAMY

W.P.No.3492 of 2015

ULTRATECH CEMENT LTD

Rep. by its Vice President,
Arakkonam Cement Works, Chitteri,
Arakkonam-631 003.

.. Petitioner

vs.

1 The Government of Tamilnadu
Rep. by the Energy Secretary,
Fort St. George, Chennai-600 009.

2 The Electrical Inspector,
No.16, 7th East Cross Road,
Gandhi Nagar East, Vellore-632 006.

3 Tamil Nadu Generation and
Distribution Corporation Ltd (TANGEDCO),
Rep. by its Chairman and Managing Director,
144 Anna Salai, Chennai-600 002.

.. Respondents

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of mandamus, directing the respondents to repay/ adjust the amounts paid by the petitioner towards generation tax for the generation tax exempted period from 1.3.2008 to 31.5.2008 and 4.9.2008 to 31.3.2011, as affirmed by the second respondent by its L.R.No.VLR.300/E1/VLR/ Tax/2012 dated ...10.2012 and as claimed by the petitioner's representation dated 12th Sept 2014.

For Petitioner
For Respondent

: Mr.N.L.Rajah
: Mr.S.Pattabiraman
Government Advocate - for R1

Mr.M.Varunkumar
Standing Counsel - for R2 & R3

ORDER

The above writ petition has been filed by the petitioner company to issue a Writ of Mandamus, directing the respondents to repay/ adjust the amounts paid by their company towards generation tax for the generation tax exempted period from 1.3.2008 to 31.5.2008 and 4.9.2008 to 31.3.2011, as affirmed by the second respondent in its letter dated ...10.2012 and as claimed by the petitioner company in their representation dated 12.09.2014.

2. Mr.S.Pattabiraman, learned Government Advocate takes notice for the 1st respondent and Mr.N.Varun Kumar, learned Standing Counsel takes notice for the respondents 2 and 3

3. The petitioner company has given a representation dated 12.09.2014 giving details of the generation tax paid against the exempted period as per the memo dated October 2012. They have also requested to repay or adjust the amount of Rs.6.48 lakhs in the forthcoming generation tax. However, according to the petitioner, representation dated 12.09.2014 was not considered by the second respondent.

4. Learned Standing Counsel appearing for the respondents 2 and 3 submitted that the second respondent may be directed to consider and dispose of the representation dated 12.09.2014, given by the petitioner company, within a stipulated time.

5. Having regard to the submissions made by the learned counsel on either side and also taking into consideration the limited prayer sought for in the writ petition, without expressing any opinion with regard to the merits of the case, I direct the second respondent to consider the representation dated 12.09.2014, given by the petitioner company, and pass orders, on merits and in accordance with law, within a period of four weeks from the date of receipt of a copy of this order.

With this observation, the writ petition is disposed of. However, there shall be no order as to costs.

Sd/

Asst.Registrar

/true copy/

Sub Asst.Registrar

To

1 The Energy Secretary,
Government of Tamilnadu,
Fort St. George, Chennai-600 009.

2 The Electrical Inspector,
No.16, 7th East Cross Road,
Gandhi Nagar East, Vellore-632 006.

3 The Chairman and Managing Director,
Tamil Nadu Generation and
Distribution Corporation Ltd (TANGEDCO),
144 Anna Salai, Chennai-600 002.

+1 C.C to MR.M.VarunKumar Advocate SR.No.7837

+1 The Government Pleader SR.No.7882

W.P.No.3492 of 2015

RV (CO)
VS 23.02.2015



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