



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 12.01.2015

CORAM:

THE HONOURABLE MR.JUSTICE B.RAJENDRAN

Writ Petition (MD)No.358 of 2015

M/s.Golden India Infrastructures,
Rep by its Managing Partner,
N.S.Jeyachandran,
Door Nos.3-131, A,
Medical College Road,
Ananthan Nagar,
Asaripallam Post,
Kanyakumari District

... Petitioner

Vs.

The Commercial Tax Officer,
The Commercial Taxes Office,
Nagercoil (Rural),
Kanyakumari District

... Respondent

Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Mandamus, directing the respondent to assess the tax for the petitioner with respect to the financial year of 2012-2013 and 2013-2014 and may refund the excess amount to the petitioner within a stipulated time.

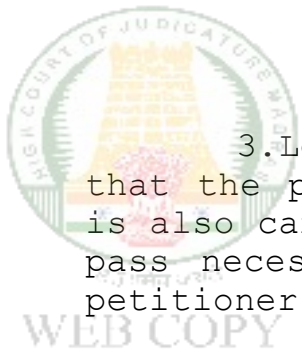
For Petitioner : Mr.K.P.Narayanakumar

For Respondent : Mr.A.Muthukaruppan,
Additional Government Pleader.

O R D E R

The prayer in the writ petition is to direct the respondent to assess the tax for the petitioner with respect to the financial years 2012-2013 and 2013-2014 and refund the excess amount to the petitioner.

2.According to the petitioner, even as early as on 04.09.2014, the petitioner has approached the respondent to get back the excess amount of input tax credit paid by him on various monthly instalments. Since no order has been passed, the present writ petition has been filed for the aforementioned relief.



3. Learned counsel appearing for the petitioner would submit that the petitioner has closed his business and his registration is also cancelled and therefore, the respondent may be directed to pass necessary amount and refund the excess amount paid by the petitioner.

4. When the matter came up for hearing, learned Additional Government Pleader submitted that after assessing returns relating to the financial years 2012-2013 and 2013-2014, appropriate orders will be passed within a time frame.

5. In such view of the matter, the writ petition is disposed of, directing the respondent to pass appropriate orders for assessment of the tax and if there is any excess amount paid by the petitioner during the financial years 2012-2013 and 2013-2014 only for refund after giving sufficient opportunity to the petitioner within a period of three months from the date of receipt of a copy of this order. No costs.

Sd/-

Assistant Registrar (T & P)

/True Copy/

Sub-Assistant Registrar

To

The Commercial Tax Officer,
The Commercial Taxes Office,
Nagercoil (Rural), Kanyakumari District

+1cc to Mr. K. P. Narayanakumar, Advocate, in SR. No. 1481.

+1cc to Special Government Pleader, in SR No. 1763.

Writ Petition (MD) No. 358 of 2015
12.01.2015

sms

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