



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 16.03.2015

CORAM:

THE HONOURABLE MR. JUSTICE B. RAJENDRAN

W.P. (MD) Nos. 3599 and 3600 of 2015

WEB COPY

M/s.A.Rangasamy Engineers [Pvt] Ltd.,
Represented by its Director,
R.Padmavathy,
No.616, K.K.Nagar, Madurai 625 020.

: Petitioner in both Wps.

Vs.

The Commercial Tax Officer [CT],
Now upgraded as
The Assistant Commissioner [CT],
Thallakulam Assessment Circle,
CT Buildings, Dr.Thangaraj Salai,
Madurai 625 020.

: Respondent in both Wps.

PRAYER: Writ Petitions are filed under Article 226 of the Constitution of India for the issue of a Writ of Mandamus directing the respondent to refund the excess tax amount along with the applicable interest under Section 24(4) of the TNGST Act as per the Form - XXXIII filed before the respondent on 16.11.2010.

For Petitioner : Mr.K.Soundararajan

For Respondent : Mr.A.Muthukaruppan
Additional Government Pleader

COMMON ORDER

Mr.A.Muthukaruppan, learned Additional Government Pleader, takes notice for the respondent. By consent, the Writ Petitions are taken up for disposal at the stage of admission itself.

2. The only grievance of the petitioner is that in spite of revised order, dated 04.07.2008, the respondent has not refunded the excess amount. Therefore, the petitioner has come forward to file the present Writ Petitions for the issue of a Writ of Mandamus directing the respondent to refund the excess tax amount along with the applicable interest under Section 24(4) of the TNGST Act as per the Form - XXXIII filed before the respondent on 16.11.2010.



3. Considering the limited scope of the prayer sought for by the petitioner and without expressing any opinion on the merits of the matter, a direction is issued to the respondent to consider the request of the petitioner, seeking to refund the excess tax amount, along with the applicable interest under Section 24(4) of the TNGST Act, as per the Form - XXXIII filed before the respondent on 16.11.2010, and pass appropriate orders on merits and in accordance with law, within a period of three months from the date of receipt of a copy of this order.

4. The Writ Petitions are disposed of on the above terms. No costs.

Sd/-

Assistant Registrar(T&P)

/TRUE COPY/

Sub Assistant Registrar

To

The Commercial Tax Officer [CT],
Now upgraded as
The Assistant Commissioner [CT],
Thallakulam Assessment Circle,
CT Buildings, Dr.Thangaraj Salai,
Madurai 625 020.

+1cc to Mr.K.Soundarrajan,Advocate, SR.No.12572

COMMON ORDER MADE IN
W.P. (MD) Nos.3599 and 3600 of 2015
DATED - 16.03.2015

NB

PA/16.04.2015/2P/3C