

**HONOURABLE SRI JUSTICE G.CHANDRAIAH  
AND  
HONOURABLE SRI JUSTICE CHALLA KODANDA RAM**

**WRIT PETITION No. 36174 OF 2014**

**DATED 22<sup>nd</sup> JUNE, 2015**

**BETWEEN**

M/s. Jayam Modern Rice Mill,  
Mangammamet village, Arakonam Taluq,  
Vellore District, Tamil Nadu State,  
Rep. by its Prop. L.Manoharam

....Petitioner

And

The Deputy Commercial Tax Officer-II,  
O/o. The Commercial Tax Officer,  
Tirupathi-I Circle, Tirupathi,  
Chittoor District and ors.

...Respondents.

**HONOURABLE SRI JUSTICE G.CHANDRAIAH  
AND  
HONOURABLE SRI JUSTICE CHALLA KODANDA RAM**

**WRIT PETITION No. 36174 OF 2014**

**ORDER:** (per GC,.J.)

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This Writ Petition has been filed seeking to declare the order dated 15.11.2014 passed by the second respondent in withholding the amount due to the petitioner as illegal, arbitrary, unjustified and contrary to the provisions of the APVAT Act and Rules made therein and to set aside the same, and consequently direct the respondents to refund the amount of Rs.5,11,444/- due to the petitioner pursuant to the orders of the

first respondent dated 23.8.2014 forthwith together with interest.

This Court while ordering notice before admission on 13.02.2015 observed as follows:

“ Prima facie we are of the view that the impugned order dated 15.11.2015 in RC.No.SA9/318/2013 passed by the second respondent-Commercial Tax Officer, Tirupathi-I Circle, Tirupathi, is in conformity with the provisions of Section 40 (2) of the A.P. VAT Act, 2005 read with Rule 59 (13) of the A.P. VAT Rules, 2005.

Admittedly, there is no appeal or any other further proceedings pending as on the date of passing the impugned order. It is to be noticed that the authorities in the State of Andhra Pradesh have also issued transport permits for transportation of the goods passing through the State of Andhra Pradesh.

In that view of the matter, pending further orders, there shall be direction to the respondents to refund the amount of Rs.5,11,444/- forthwith to the petitioner.”

To day when the matter is taken up, the learned Government Pleader appearing for the respondents submits that pursuant to the order of this Court dated 13.10.2015, the amount of Rs.5,11,444/- has been refunded to the petitioner vide proceedings No. RC.58/69/2014, dated 3.3.2015.

The learned Counsel for the petitioner submits that he has no instructions in the matter in regard thereto. However, since the order of this Court has been complied with, recording the submission of the learned Government Pleader, we are inclined to close the Writ Petition.

The Writ Petition is therefore closed.

Miscellaneous petitions pending consideration if any in

the Writ Petition shall stand closed in consequence. No order as to costs.

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JUSTICE G. CHANDRAIAH

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JUSTICE CHALLA KODANDA RAM

Dated 22<sup>TH</sup> JUNE, 2015.  
Msnr<sub>x</sub>