

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.03.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.No.10868 of 2016

M/s.Pure Chemicals Co.,
rep by its Proprietor M.Ponnuswami
No.32, H-Block, 15th Main Road,
Anna Nagar, Chennai - 600 040.

... Petitioner

Vs.

1. The Commissioner of Commercial Taxes,
Chepauk, Chennai - 600 005.
 2. The Assistant Commissioner of Commercial Taxes,
Purasawalkam Assessment Circle,
Chennai - 600 010.
 3. The Assistant Commissioner of Commercial Taxes,
Koyambedu Assessment Circle,
Chennai.
- ... Respondents

Petition filed under Article 226 of The Constitution of India praying to issue a writ of mandamus to direct the respondents herein to consider the petitioner's representation dated 18.07.2009, 30.07.2014 and 01.10.2015 with respect to TNGST No.1060204 for refund of excess entry tax paid under Tamil Nadu Act 20 of 2001 with interest or to adjust / set off the said excess entry tax paid by the petitioner for its commercial tax liability under TIN:33531060204.

For Petitioner : Mr.V.P.Sengottuvel

For Respondents : Mr.Cibi Vishnu,
Additional Government Pleader (Tax)

O R D E R

The petitioner has filed the above Writ Petition to issue a writ of mandamus to direct the respondents herein to consider the petitioner's representation dated 18.07.2009, 30.07.2014 and 01.10.2015 with respect to TNGST No.1060204 for refund of excess entry tax paid under Tamil Nadu Act 20 of 2001 with interest or to adjust / set off the said excess

entry tax paid by the petitioner for its commercial tax liability under TIN:33531060204.

2.It is the case of the petitioner that inspite of their representations dated 18.07.2009, 30.07.2014 and 01.10.2015, the respondents have not considered the same and passed orders so far.

3.Mr.Cibi Vishnu, learned Additional Government Pleader (Tax) taking notice for the respondents submitted that the respondents may be directed to consider the petitioner's representations and pass orders in accordance with law within the stipulated time.

4.Having regard to the submissions made by the learned counsel on either side, 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 respondents to consider the petitioner's representations dated 18.07.2009, 30.07.2014 and 01.10.2015 and pass orders on merits and in accordance with law within a period of six weeks from the date of receipt of a copy of this order.

5.With these observations, the Writ Petition is disposed of. No costs.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

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To

1. The Commissioner of Commercial Taxes,
Chepauk, Chennai - 600 005.
2. The Assistant Commissioner of Commercial Taxes,
Purasawalkam Assessment Circle,
Chennai - 600 010.
3. The Assistant Commissioner of Commercial Taxes,
Koyambedu Assessment Circle,
Chennai.

+1cc to Mr.V.P.Sengottuvel, Advocate, S.R.No.18816

+1cc to the Special Government Pleader(Taxes), S.R.No.18623

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CA (CO)

CA(01/04/2016)

<https://hcservices.ecourts.gov.in/hcservices/>