IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.04.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.No.11979 of 2016

and

WMP No.10348 of 2016

M/s National Diary Development Board,
No.45, Montieth Road,
Chennai - 600 008 ..... Petitioner

v.

1. Commissioner of Commercial Taxes,
   Ezhilagam, Chepauk,
   Chennai - 600 005

2. The Commercial Tax Officer,
   Egmore-I Assessment Circle,
   Chennai - 600 008 .... Respondents

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus directing the second respondent to issue refund of the excess taxes paid along with interest for the Assessment Year 1993-94 as in the assessment proceedings in TNGST 083299/93-94 dated 10.08.2000 as per Section 24(4) of Tamil Nadu General Sales Tax Act 1959.

For Petitioner : Mr.C. Bakthasiromoni

For Respondents : Mr.S. Manoharan Sundaram AGP

ORDER

The petitioner has filed the above writ petition to issue a writ of Mandamus directing the second respondent to refund the excess taxes paid along with interest for the Assessment Year 1993-94 as in the assessment proceedings in TNGST 083299/93-94 dated 10.08.2000 as per Section 24(4) of Tamil Nadu General Sales Tax Act 1959.

2. According to the petitioner, as per the Assessment

Order dated 10.08.2000, the petitioner was given refund of tax, amounting to Rs.27,65,914/-. The petitioner was assessed on 10.08.2000 and refund was not made till date.

3. The learned counsel for the petitioner submitted that the petitioner may be permitted to give a representation to the second respondent and the second respondent may be directed to consider the same.

4. Mr.S. Manoharan Sundaram, learned Additional Government Pleader, appearing for the respondents, submitted that in the event of the petitioner giving representation to the second respondent, the same can be directed to be considered by the second respondent and pass orders in accordance with law within a stipulated time.

4. Having regard to the submissions made by the learned counsel on either side, the petitioner is directed to give a representation to the second respondent within a period of two weeks from the date of receipt of copy of this order and on receipt of the representation, the second respondent is directed to consider the representation and pass orders on merits and in accordance with law within a period of eight weeks thereafter. With these observations, the writ petition is disposed of. No costs. Consequently, connected MP is closed.

-s/d-
Assistant Reigstrar

True copy

Sub-Assistant Reigstrar

To

1. Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai - 600 005

2. The Commercial Tax Officer,
Egmore-I Assessment Circle,
Chennai - 600 008

+1 cc to Mr.Bakthasiromoni Advocate sr.24056
+ 1 cc to The Spl.Govt.Pleader (Taxes), Hct, Mds-104. Sr 24444 (14/6/16)

W.P.No.11979 of 2016

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