IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.04.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.No.12471 of 2016

M/s CBC Fashions (Asia) Pvt Ltd,
represented by its Managing Director,
T.R. Vijayakumar,
No.11, CBC Building,
V Street,
M.R. Nagar,
K.N.P. Colony Post,
Dharapuram Road,
Tirupur 641 608 ... Petitioner

Vs.

The Deputy Commissioner (CT),
VAT Refund Circle (Special Circle II),
Commercial Taxes Department,
IV Floor, Commercial Taxes Building,
Kumaran Road, Tirupur-641 601 ... Respondent

Writ Petition filed under Article 226 of the Constitution of India to a issue Writ of Mandamus, directing the respondent to pass order on FORM W (refund of input tax) or other orders.

For Petitioner : Mr.S. Sivakumar

For Respondent : Mr.V. Haribabu
Additional Government Pleader

ORDER

The petitioner has filed the above writ petition to issue a writ of Mandamus, directing the respondent to pass order on FORM W (refund of input Tax) or other orders.

2. It is the case of the petitioner that they have filed FORM W within the prescribed time of 180 days from the date of making the zero rate sale. The petitioner has filed FORM W for the period from 01.10.2013 to31.07.2015 through on-line filing to the respondent's office and obtained on-line acknowledgements. According to the petitioner, the respondent

has not verified the same within the stipulated time of 90 days from the date of receipt of refund claim in Forms W, as per Rule 11(2) of the Tamil Nadu Value Added Tax Rules 2007. The respondent has not disposed of the Forms W and the delay caused in the hands of the respondent, according to the petitioner, it is ranging from 96 to 762 days. Inspite of petitioner's several letters for the refund of FORM W, the respondent has not given any reply sofar.

3. Mr.V. Haribabu, learned Additional Government Pleader, taking notice for the respondent, submitted that the respondent may be directed to pass orders in FORM W within a stipulated time.

3. Having regard to the submissions made by the learned counsel on either side and taking into consideration the limited prayer sought for by the petitioner, without expressing any opinion with regard to the merits of the case, I direct the respondent to pass orders in FORM W (refund of input tax), on merits and in accordance with law, within a period of four weeks from the date of receipt of a copy of this order. With this observation, the writ petition is disposed of. No costs.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

sr

To

The Deputy Commissioner (CT),
VAT Refund Circle (Special Circle II),
Commercial Taxes Department,
IV Floor, Commercial Taxes Building,
Kumaran Road, Tirupur-641 601

+1cc to Mr.S.Sivakumar, Advocate, S.R.No.21091
+1cc to the Special Government Pleader(Taxes), S.R.No.21111

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SAI(CO)
CA(13/04/2016)