IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26.04.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.No.15610 of 2016 &
W.M.P.No.13571 of 2016

M/s.Chennai Auto Ancillary Industrial
Infrastructure Upgradation Co.
Rep. by its Director
Mr.K.Dhavamani
SIDCO Admin. Building
Ambattur Industrial Estate
Chennai-58. .. Petitioner

v.

The Deputy Commercial Tax Officer
Ranipet (IN) Check Post
Serkadu .. Respondent

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of mandamus to direct the respondent to consider the petitioner's objections dated 05.02.2015 filed for the Adjudication Notice dated 22.01.2015 issued in GDN: 1/2012-2013 and refund the one time tax of Rs.5,00,567/- collected from the petitioner for the machinery purchased by the petitioner for their own use and which are capitalized under the fixed asset of the petitioner company and also available till dated at the respective site.

For Petitioner : Mr.P.Rajkumar

For Respondent : Mr.Manoharan Sundaram
Addl. Govt. Pleader (Taxes)

ORDER

The petitioner has filed the above writ petition to issue a Writ of mandamus to direct the respondent to consider their objections dated 05.02.2015 filed for the Adjudication Notice dated 22.01.2015 issued in GDN: 1/2012-2013 and refund the one time tax of Rs.5,00,567/- collected from them for the machinery purchased by them for their own use, which are capitalized under the fixed asset of the petitioner company and also available till dated at the respective site.

2. Mr.P.Rajkumar, learned counsel appearing for the petitioner submitted that in response to the Adjudication

Notice dated 22.01.2015, the petitioner filed detailed objections dated 05.02.2015 objecting to the adjudication notice calling upon the petitioner to pay the compounding fee of Rs.10,01,133/- and requested the respondent to consider the fact that the goods released by the respondent after receiving the one time tax of Rs.5,00,567/- was not sold by the petitioner but they are still using it for their organization and hence, requested the respondent to cancel his own proceedings dated 2.4.2012, 4.4.2012 and 10.4.2012 and withdraw the adjudication notice dated 22.01.2015 and order refund of one time tax of Rs.5,00,567/-. But, the respondent even after the receipt of the objections dated 5.2.2015 and 6.2.2015, has not considered the objections and passed any order refunding the one time tax paid by the petitioner.

3. Mr.Manoharan Sundaram, learned Additional Government Pleader (Taxes), takes notice for the respondent and submitted that the respondent may be directed to consider the petitioner's objections and pass orders, within a stipulated time in accordance with law.

4. Having regard to the submissions made by the learned counsel on either side and also 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 respondent to consider the petitioner's objections dated 05.02.2015 and pass orders, on merits and in accordance with law, after affording due opportunity of personal hearing to the petitioner, within a period of two weeks from the date of receipt of a copy of this order.

With these observations, the writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS-IV)

//True Copy//

Sub Assistant Registrar

Rj
To
The Deputy Commercial Tax Officer
Ranipet (IN) Check Post
Serkadu
+1 cc to Mr.P.Rajkumar, Advocate, sr.25789
+1 cc to Special Government Pleader (Taxes), sr.26117

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pur co
kra 03.05.2016