

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.04.2016

C O R A M

THE HONOURABLE MR.JUSTICE M.DURAI SWAMY

Writ Petition No.17054 of 2016

M/s.Sri Murugan Stores
Rep. By its partner
R.Chidambaram
26-A Gandhi Road
Annupparpalayam
Tiruppur-641 652

...Petitioner

-Vs-

- 1.The Assistant Commissioner (CT)
Tiruppur Rural Assessment Circle,
Tiruppur
- 2.The Deputy Commercial Tax Officer (Enf.)
Group-IV, Coimbatore

...Respondents

Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of Mandamus directing the respondents to refund the sum of Rs.15,05,335/- with interest based on the representation dated 01.04.2016 for assessment years 2014-15 to 2015-16.

For petitioner : Mr.S.Raveekumar
For respondents : Mr.Manoharan Sundaram, AGP(Taxes)

O R D E R

The petitioner has filed the above Writ Petition to issue a Writ of Mandamus directing the respondents to refund the sum of Rs.15,05,335/- with interest based on the representation dated 01.04.2016 for the assessment years 2014-15 to 2015-16.

2. It is the case of the petitioner that the Enforcement Wing Officials had collected 3 cheques totally for an amount of Rs.15,05,335/- at the time of inspection.

3. It is settled decision that the Enforcement Wing Officials cannot collect the cheques at the time of inspection from the dealers.

4. The learned counsel appearing for the petitioner submits that since the respondents had erroneously collected the cheques from the petitioner, they are liable to refund the said amount.

5. Mr.Manoharan Sundaram, learned Additional Government Pleader, taking notice for the respondents, submitted that cheques were collected at the time of inspection. The respondents may be directed to refund the said amount.

6. In view of the submissions made by the learned counsel on either side, since the respondents had collected the cheques from the petitioner amounting to Rs.15,05,335/- at the time of inspection, the respondents are liable to refund the said amount to the petitioner.

7. Accordingly, I direct the respondents to refund the sum of Rs.15,05,335/- to the petitioner within two weeks from the date of receipt of a copy of this order.

8. With this observation, the Writ Petition is disposed of. No costs.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

nvsri
To

1.The Assistant Commissioner (CT)
Tiruppur Rural Assessment Circle,
Tiruppur

2.The Deputy Commercial Tax Officer (Enf.)
Group-IV, Coimbatore

+1 cc to Special Government pleader (Taxes) sr.28052

W.P.No.17054 of 2016

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