

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 08.06.2016

Coram

The Hon'ble Mr.Justice T.S.Sivagnanam

Writ Petition No.17220 of 2016
and
W.M.P.No.s14694 and 14695 of 2016

TVL. T.J.Arumugam & Co.
rep. by its Proprietor Mr.T.J.Arumugam
No.175, TJS Building, GNT Road,
Kavaraipettai - 601 206,
Thiruvallur District.

...Petitioner

Vs.

1. The State of Tamil Nadu
rep. by its Secretary to Government,
Department of Commercial Taxes,
Fort St. George, Bench Road,
Chennai - 600 009.
2. The Commissioner of Commercial Taxes,
2nd Floor, Ehilagam,
Chepauk, Chennai - 600 005.
3. The Assistant Commissioner (C.T.)
No.22, Cutchery Street,
Ponneri - 601 204.

...Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Mandamus, directing the respondents to pass orders on the representation made by the petitioner to the third respondent in his representation, dated 30.03.2016, and to issue the refund vouchers 1,12,99,550.00 along with interest for the assessment years 2007-08 etc.,

For Petitioner : Mr.M.MD.Ibrahim Ali

For Respondents : Mr.S.Manoharan Sundaram
Additional Government Pleader

O R D E R

By consent, the Writ Petition is taken up for final disposal.

2. In this Writ Petition, the petitioner, who is a registered dealer, under the provisions of Tamil Nadu Value Added Tax Act, 2006, has sought for issuance of a writ of mandamus to consider their representation, dated 30.03.2016, made for refund of excess tax paid in respect of the assessment years 2007-08 to 2013-14.

3. Heard the learned counsel appearing for the petitioner.

4. It is pointed out by the learned counsel appearing for the petitioner that, for all the aforesaid assessment years, Notice of Assessment and Refund Order in Form P has been issued by the respondent/assessing officer, which clearly shows that the petitioner is entitled to refund of the excess tax paid. Therefore, the petitioner submitted individual representation, numbering 7, all dated 02.02.2016, and, except the representation, made for the year assessment year 2007-08, requesting for adjustment of the balance tax and penalty from the excess amount collected for the year 2008-09, all other representations have been made seeking for refund of the excess amount. Though, it is stated that the representations have been received by the Authority, yet, no orders were passed. Therefore, the petitioner sent another common representation, dated 30.03.2016 for all the assessment years. Since the said representation too, evoked no response, the petitioner is constrained to approach this Court, seeking for the prayer, as mentioned above.

5. The learned Additional Government Pleader, who accepts notice for respondents, would submit that reasonable time may be granted to the Authority to pass appropriate orders.

6. In the light of the above, there will be a direction to the third respondent to consider the petitioner's individual representation, dated 02.02.2016, followed by a common representation, dated 30.03.2016, 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. Consequently, connected Miscellaneous Petitions are closed. No costs.

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Sd/-
Asst.Registrar (CS V)

/true copy/

Sub Asst. Registrar

sd

To

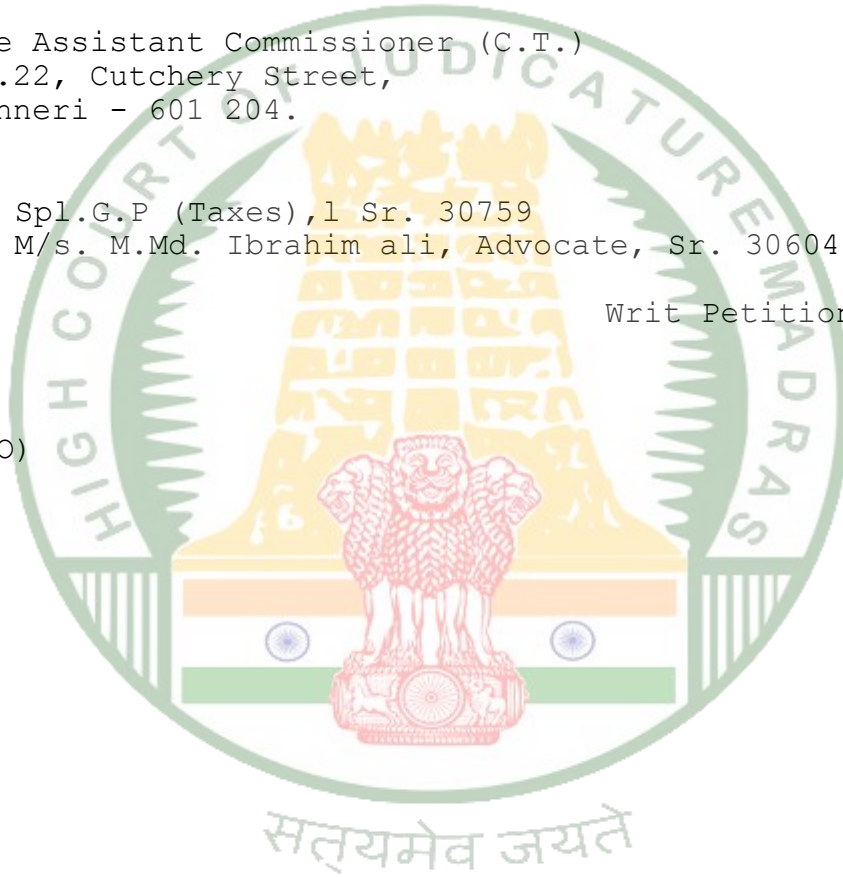
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1 cc to Spl.G.P (Taxes), 1 Sr. 30759

1 cc to M/s. M.Md. Ibrahim ali, Advocate, Sr. 30604

Writ Petition No.17220 of 2016

KSJ (COO)
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