IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 21.06.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.20904 of 2016

Bhartiya International Limited
Rep. by its Authorized Signatory
C.Deenadayalan
New No.76, Old No.118/12
Vepery High Road
Periamet, Chennai - 600 003 .. Petitioner

Vs.

The Commercial Tax Officer
Vepery Asessment Circle
No.10, Greams Road
Chennai - 600 006 .. Respondent

Prayer: This Writ Petition is filed under Article 226 of the Constitution of India, to call for the impugned proceedings of the respondent in TIN 33050522312/2011-12 dated 23.09.2015 and quash the same and further direct the respondent to consider the refund claim in accordance with law after affording sufficient opportunity to the petitioner.

For Petitioner : Mr.N.Murali

For Respondent : Mr.V.Haribabau
Additional Government Pleader

O R D E R

Heard Mr.N.Murali, learned counsel for the petitioner and Mr.V.Haribabu, learned Additional Government Pleader appearing for the respondent. With the consent of learned counsel appearing on either side, the writ petition itself is taken up for final disposal.

2. The petitioner, who is a registered dealer under the Tamil Nadu Value Added Tax Act, 2006 (TNVAT Act), filed an application for refund of Rs.20,51,311/- under various heads. The respondent, by notice dated 23.09.2015, stated that the petitioner is not eligible for claiming refund to the extent of

Rs.3,55,904/- under six heads and by another order dated 23.09.2015, sanctioned a refund of a sum of Rs.16,95,407/-. It is seen that before rejecting the claim for Rs.3,55,904/-, the respondent did not issue any notice to the petitioner nor he has furnished any reasons as to why the petitioner is ineligible to claim refund under the six heads mentioned in the notice dated 23.09.2015.

3. In the light of the above, the writ petition is partly allowed and the notice dated 23.09.2015 and the order dated 23.09.2015 are quashed insofar as the rejection of the claim for refund of Rs.3,55,904/- is concerned. In all other respects, the order dated 23.09.2015 stands confirmed. The respondent is directed to issue a show-cause notice to the petitioner setting out as to how and why he is of the opinion that the petitioner is not eligible to claim refund of Rs.3,55,904/-. On receipt of such notice, the petitioner is entitled to submit his objection and after affording an opportunity of personal hearing to the petitioner, the respondent is directed to pass appropriate orders on merits and in accordance with law. No costs.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

To

The Commercial Tax Officer,
Vepery Assessment Circle,
No.10, Greams Road,
Chennai-600 006.

+1cc to Mr.N.Murali, Advocate sr.34271
+1cc to the Special Government Pleader sr.34786

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