IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.03.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.Nos.35171 & 35172 of 2015

M/s.Focus Infra Solutions
Represented by its Partner
R.Srinivasan
Gyan Towers
Gopalakrishna Street
T.Nagar, Chennai-17. ... Petitioner in both WPs

Vs.

The Assistant Commissioner (C7)
Pondy Bazaar Assessment circle
Greenways Road
Chennai-28. ... Respondent in both WPs

Writ Petitions filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus to call for the records of the respondent in TIN 33251523339/2010-11 and TIN 33251523339/2011-12, dated 19-9-2015 and quash the same under Article 226 of the Constitution of India and direct the respondent to refund the TDS deducted at Rs.52,37, 037/- and Rs.1,06,18,838/- or pass such other order or orders as the Honourable Court.

For Petitioner : Mr.R.Kumar

For Respondents : Mr.S.Kanmani Annamalai
Additional Government Pleader(Taxes)

COMMON ORDER

The petitioner has filed the above writ petitions to issue a Writs of Certiorarified Mandamus to call for the records of the respondent in TIN No.33251523339 for the assessment years 2010-11 and 2011-12, dated 19.09.2015 and to quash the same and direct the respondent to refund the TDS deducted for a sum of Rs.52,37,037/- and Rs.1,06,18,838/- respectively.

2. It is the case of the petitioner that without refunding the TDS amounts to them, the respondent had issued impugned notices dated 19.09.2015 stating that in respect of

the assessment years 2010-11 and 2011-12, revision of assessment as per section 27 of the Tamil Nadu Value Added Tax Act, are pending. Therefore, the refund will arise only after the revision of assessment ad upon serving the notice in Form P as per Rue 18(6) and 11 of the Tamil Nadu Value Added Tax Rules, 2007.

3. Mr.R.Kumar, learned counsel appearing for the petitioner submitted that since the revision is nothing to do with the refund of the TDS, the impugned notices dated 19.09.2015 are liable to be set aside.

4. Mr.S.Kanmani Annamalai, learned Additional Government Pleader appearing for the respondents submitted that the respondent may be directed to dispose of the revision within a period of two weeks and the respondent may also be directed to decide the case of TDS, within a period of one week thereafter.

5. I am of the view that the suggestion made by the learned Additional Government Pleader seems to be reasonable.

6. In these circumstances, I direct the respondent to pass orders in the revision filed under section 27 of the Tamil Nadu Value Added Tax Act, within a period of two weeks from the date of receipt of a copy of this order and pass orders with regard to the refund claimed by the petitioner, within a period of one week thereafter.

With these observations, the writ petitions are disposed of. No costs.

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

Rj

To

The Assistant Commissioner (C7)
Pondy Bazaar Assessment circle
Greenways Road
Chennai-28.

+2cc's to Mr.R.Kumar, Advocate, S.R.Nos.13295 & 13294
+1cc to the Special Government Pleader(T), S.R.No.13401

W.P.Nos.35171 & 35172 of 2015

TEJ(CO)
CA(04/03/2016)