

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 18.07.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.Nos.24740 & 24741 of 2016 &
W.M.P.Nos.21129 & 21130 of 2016

Tvl.GVR Infra Project Ltd.,
Represented by its Executive Director
G.Pavan Kumar,
No.1/387A, Marudhu Pandiyar Nagar,
1st Main Road, Padiayanallur,
Red Hills,
Chennai-600 052. .. Petitioner in
both Writ Petitions
Versus

- 1.The State of Tamil Nadu,
Rep. by its Secretary to Government
of Commercial Taxes and
Registration Department, Fort St. George,
Chennai-600 009.
- 2.The Commissioner of Commercial Taxes,
2nd Floor, Elilagam, Chepauk,
Chennai-600 005.
- 3.The Joint Commissioner (C.T),
North Division, Greams Road, C.T.Buildings,
Chennai-600 006.
- 4.The Deputy Commissioner (C.T) Zone III,
Greams Road, C.T.Buildings,
Chennai-600 006.
- 5.The Assistant Commissioner (C.T),
Cholavaram Assessment,
No.22, Jawaharlal Nagar 1st Street,
Red Hills, Chennai-600 052. .. Respondents in
both Writ Petitions

Prayer in W.P.No.24740 of 2016: The Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of Mandamus, to direct the respondents to pass orders on the representation made by the petitioner to the fifth respondent, in his representations dated 09.05.2016, 31.05.2016 and on 23.06.2016 and to issue the refund vouchers for Rs.3,58,22,238/- along with interest if any for the assessment years 2013-14.

Prayer in W.P.No.24741 of 2016: The Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of Mandamus, to direct the respondents to pass orders on the representation made by the petitioner to the fifth respondent, in his representations dated 09.05.2016, 31.05.2016 and on 23.06.2016 and to issue the refund vouchers for Rs.4,25,89,209/- along with interest if any for the assessment years 2014-15.

For Petitioner in
both Writ Petitions: Mr.M.MD.Ibrahim Ali

For Respondents in
both Writ Petitions: Mr.S.Kanmani Annamalai
Additional Government Pleader

C O M M O N O R D E R

Heard Mr.M.MD.Ibrahim Ali, learned counsel appearing for the petitioner in both Writ Petitions and Mr.S.Kanmani Annamalai, learned Additional Government Pleader, accepting notice on behalf of respondents. With the consent of the learned counsel on either side, these Writ Petitions are taken up for final disposal.

2. The petitioner has filed the Writ Petition in W.P.No.24740 of 2016, for issuance of a Writ of Mandamus to direct the respondents to pass orders on the representation made by the petitioner to the fifth respondent, in his representations dated 09.05.2016, 31.05.2016 and on 23.06.2016 and to issue the refund vouchers for Rs.3,58,22,238/- along with interest if any for the assessment years 2013-14.

3. The petitioner has filed the Writ Petition in W.P.No.24741 of 2016, for issuance of a Writ of Mandamus, to direct the respondents to pass orders on the representation made by the petitioner to the fifth respondent, in his representations dated 09.05.2016, 31.05.2016 and on 23.06.2016 and to issue the refund vouchers for Rs.4,25,89,209/- along with interest if any for the assessment years 2014-15.

4. In respect of two assessment orders, the respondent-Assessing Officer has sanctioned refund in Form 'P' dated, 09.05.2016, being a sum of Rs.3,01,65,529/- and Rs.4,25,89,209/-. After receipt of these Statutory Forms, sanctioning refund, the petitioner has been repeatedly sending representations to grant refund. However, the respondent has not considered those representations.

5. The learned Additional Government Pleader appearing for the respondents submitted that if it is refund within Rs.1 Lakh, the Assessing Officer himself can take action. However, considering the quantum that has to be refunded, unless the

Superior Officer pass orders, the Assessing Officer would not be in a position to effect revision.

6. In the light of the above, there will be a direction to the fifth respondent to consider the petitioner's representations dated 31.05.2016 and 23.06.2016 and obtain appropriate orders from the Superior Officers and effect refund of the amount already ordered, by proceedings, dated 09.05.2016, within a period of three months from the date of receipt of a copy of this order.

With the above direction, these Writ Petitions are disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

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To

1. The Secretary to Government,
Commercial Taxes and
Registration Department, Fort St. George,
Chennai-600 009.
- 2.The Commissioner of Commercial Taxes,
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- 3.The Joint Commissioner (C.T),
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- 5.The Assistant Commissioner (C.T),
Cholavaram Assessment,
No.22, Jawaharlal Nagar 1st Street,
Red Hills, Chennai-600 052.

+2ccs to Mr.M. Md. Ibrahim, Advocate, S.R.No.40101 & 40100
+1cc to the Government Pleader, S.R.No.40390

SKV(CO)
EU(01/08/2016)

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