IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 14.09.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

WP.No.31822/2016

Sha Madanraj Subhraj
rep.by Partner, M.Tarachand
No.6, Police Patrol Road, Shevapet
Salem. ..Petitioner

Versus

The Assistant Commissioner [Commercial Taxes], Shevapet [North] Circle
Salem. .. Respondent

Writ petition filed under Article 226 of the Constitution of India praying for a writ of mandamus directing the respondent to forthwith grant to the petitioner refund of excess accumulated input tax credit of Rs.72,58,691/- as on 31.03.2015 on the application for refund of the petitioner dated 27.07.2016.

For Petitioner : Mr.N.Sriprakash
For Respondent : Mr.K.Venkatesh, GA [Taxes]

ORDER

Heard Mr.N.Sriprakash, learned counsel for the petitioner and Mr.K.Venkatesh, learned Government Advocate [Taxes] accepting notice on behalf of the respondent and with the consent on either side, the writ petition is taken up for final disposal.

2 The petitioner seeks for an innocuous relief in this writ petition to direct the respondent to consider their claim for refund the excess accumulated Input Tax Credit as on 31.03.2015. In this regard, a representation has been given by the petitioner on 27.07.2016. The petitioner's case is that they are entitled to the refund of the excess ITC in terms of section 19[18] of the Tamil Nadu Value Added Tax Act, 2006 read with Rule 10[10] of the Rules and the respondent has the corresponding duty to grant to the petitioner, the refund of such ITC and the omission has created a legal injury to the petitioner.

3 Taking into consideration the fact the representation given by the petitioner to the respondent has not been considered, which necessitated the petitioner to send a reminder on 09.08.2016, there will be a direction to the respondent to consider the petitioner's representation dated 27.07.2016 as well as the reminder dated 09.08.2016 and pass appropriate orders on merits and in accordance with law, after affording an opportunity of personal hearing to the petitioner, within a period of four weeks from the date of receipt of a copy of this order.

4 The writ petition is disposed of with the above direction. No costs.

Sd/-
Asst. Registrar.

/true copy/

Sub Asst. Registrar.

AP

To

The Assistant Commissioner [Commercial
Taxes], Shevapet [North] Circle
Salem.

+1 CC to the Spl. Government Pleader (Taxes)
Sr.No.52048
+1 CC to Mr. N. Inbarajan, Advocate Sr.No.51825

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PA (CO)
MD : 04/10/2016