IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30.11.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.41816 of 2016

M/s.The Indian Hume Pipe Co.Ltd.,
Represented by Deputy General Manager,
New No.361, Lloyds Road,
Gopalapuram,
Chennai-600 086. .. Petitioner

Versus

1.The Principal Secretary / Commissioner of
Commercial Taxes,
Ezhilagam, Chepauk,
Chennai-600 005.

2.The Assistant Commissioner (CT),
Royapettah Assessment Circle,
6, Greenways Road, II Floor,
Taluk Office Building, R.A.Puram,
Chennai-600 028. .. Respondents

Prayer: This Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of Mandamus to direct the second respondent herein to consider the petitioner's representation dated 18.03.2016 and refund the unadjusted amount of Tax Deducted at Source of Rs.4,61,65,769/- lying to the credit of the petitioner's account as on 31.01.2016.

For Petitioner : Mr.R.L.Ramani, Senior Counsel
For B.Raveendran

For Respondents : Mr.K.Venkatesh
Government Advocate

O R D E R

Heard Mr.R.L.Ramani, learned Senior Counsel, assisted by Mr.B.Raveendran, learned counsel appearing for the petitioner and Mr.K.Venkatesh, learned Government Advocate, accepting notice on behalf of respondents. With the consent of the learned counsel on either side, the Writ Petition itself is taken up for disposal.

2. In this Writ Petition, the petitioner seeks for a direction upon the second respondent to consider the petitioner's application for refund, dated 18.03.2016, followed by reminders dated 18.04.2016 and 12.07.2016.

3. In order to ascertain as to whether the applications are pending, the learned Government Advocate was directed to get instructions. The second respondent has given instructions stating that the petitions are pending. It is not known as to why the refund application has been pending since March 2016. This Court can take judicial note of the fact that whenever there is tax due, the Income Tax Department does not hesitate to recover the same by resorting to the procedure available under the Act and by attaching the dealer's bank account. But, however, whenever an application for refund is filed, the same is inadvertently delayed and not even taken up for consideration. This appears to be the case in respect of the petitioner also. Now, that the respondent does not dispute the fact that application for refund is pending on his file, there will be a direction to the second respondent to consider the same and pass a speaking order on merits and in accordance with law within a period of four weeks from the date of receipt of a copy of this order.

4. With the above direction, the Writ Petition is disposed of. There is no order as to costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

r n s

To

1.The Principal Secretary / Commissioner of
Commercial Taxes,
Ezhilagam, Chepauk,
Chennai-600 005.

2.The Assistant Commissioner (CT),
Royapettah Assessment Circle,
6, Greenways Road, II Floor,
Taluk Office Building, R.A.Puram,
Chennai-600 028.

+1cc to Mr.B.Raveendran, Advocate, S.R.No.70659
+1cc to the Spl Government Pleader, S.R.No.70722

RP(CO)
BB(29/12/2016)

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