

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.02.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAI SWAMY

W.P.No.6738 of 2016

M/s.Gopal Engineering Works
Rep by its Managing Partner
37/2 R.C. Little Wings
Plot D, Ground Floor
Alex Nagar Main Road
Madhavaram
Chennai 51

... Petitioner

v.

1 The Commissioner of Commercial Taxes
Ezhilagam, Chepauk
Chennai - 600 005

2 The Commercial Tax Officer
Manali Assessment Circle
Kodungayur
Chennai 118

.. Respondents

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of mandamus, directing the 2nd respondent to refund the excess amount Rs. 39,33,672/- as per the assessment order in Form P for the Assessment Year 2013-14 in TIN No. 33381084488/2013-14, dated 4.6.2015 to the petitioner in accordance with the Section 42(5) read with Rule 11 (1) of Tamil Nadu Value Added Tax Act 2006.

For Petitioner : Mr.C.Bakthasironmoni

For Respondent : Mr.Manoharan Sundaram
Addl. Govt. Pleader

ORDER

The petitioner has filed the above writ petition to issue a Writ of Mandamus to direct the second respondent to refund the excess amount Rs.39,33,672/- as per the assessment order in Form P for the Assessment Year 2013-14 in TIN No. 33381084488/2013-14, dated 4.6.2015 to them in accordance with the Section 42(5) read with Rule 11 (1) of Tamil Nadu Value Added Tax Act 2006.

2. According to the petitioner, the second respondent has not considered their request to grant refund of the excess pigment of taxes, even though they requested many times in person seeking for refund of the excess taxes paid. The petitioner also submitted a representation dated 24.12.2015 to the first respondent seeking for refund of the excess tax of Rs.39,33,672/-. However, according to the petitioner, in spite of the representation given on 24.12.2015, the respondents have not refunded the excess amount.

3. When the matter is taken up for hearing, Mr.C.Bakthasironmoni, learned counsel appearing for the petitioner, submitted that it would be suffice to direct the first respondent to consider the petitioner's representation dated 24.12.2015, within a stipulated time.

4. Mr.Manoharan Sundaram, learned Additional Government Pleader, takes notice for the respondents and submitted that the first respondent may be directed to consider the petitioner's representation dated 24.12.2015, on merits and in accordance with law, within a stipulated time.

5. Having regard to the submissions made by the learned counsel on either side and also taking into consideration the limited prayer sought for by the learned counsel appearing for the petitioner, without expressing any opinion with regard to the merits of the case, I direct the first respondent to consider the petitioner's representation dated 24.12.2015, on merits and in accordance with law, within a period of eight weeks from the date of receipt of a copy of this order.

With this observation, the writ petition is disposed of. No costs.

सत्यमेव जयते

Sd/-
Asst.Registrar (CCC)

/true copy/

Sub Asst. Registrar

Rj

To

1 The Commissioner of Commercial Taxes
Ezhilagam, Chepauk
Chennai - 600 005

2 The Commercial Tax Officer
Manali Assessment Circle
Kodungayur
Chennai 118

1 cc to Mr.C. Bakthasiromoni, Advocate, Sr. 11706

1 cc to Spl.Government Pleader, Sr. 11645

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KSJ (CO)
kk 26/2



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