BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 07.06.2016

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THE HONOURABLE **MR.JUSTICE T.RAJA**

W.P(MD).No.10042 of 2016

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M/s.Aruna Alloy Steels Pvt.Ltd,
rep.by its Director,
SV.Arunachalam,
Super B3, Industrial Estate,
Madurai-600 007. ... Petitioner

Vs.

1.The Appellate Assistant Commissioner,
(Commercial Taxes),
Madurai North,
Dr.Thangaraj Salai,
Madurai-625 020.

2.The Assistant Commissioner (CT),
Tallakulam Assessment Circle,
Dr.Thangaraj Salai,
Madurai-625 020. ... Respondents

Writ Petition filed under Article 226 of the Constitution of India for the issuance of a Writ of Mandamus directing the 2nd respondent to pass revised assessment order for the year 2005-2006 pursuant to the order passed by the Hon'ble Tamilnadu Sales Tax Appellate Tribunal (Additional Bench) Madurai in M.T.A.No.202 of 2008 dated 15.11.2011 including the refund of pre-deposit on the basis of the representations of the petitioner dated 21.06.2011, 10.05.2012 and 25.04.2016.

For petitioner : Mr.B.Saravanan

For respondents : Mr.R.Karthikeyan
Additional Government Pleader

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ORDER

M/s.Aruna Alloy Steels Private Ltd, rep.by its Director, has come before this Court, seeking for a Writ of Mandamus to direct the second respondent to pass revised assessment order for the year 2005-2006 pursuant to the order of the Tamilnadu Sales Tax Appellate Tribunal (Additional Bench), Madurai, in M.T.A.No.202 of 2008, dated 15.11.2011, including the refund of pre-deposit on the basis of the representations of the petitioner dated 21.06.2011, 10.05.2012 and 25.04.2016, within a reasonable time to be fixed by this Court.

2. The learned counsel for the petitioner submitted that, in view of the order passed by the Tamilnadu Sales Tax Appellate Tribunal (Additional Bench), Madurai, in M.T.A.No.202 of 2008, dated 15.11.2011, holding that there was no liability on the part of the petitioner under Section 3(4) of the Act and ultimately, allowing the appeal by setting aside the order of the Appellate Assistant Commissioner (CT) in confirming the levy of tax at 1% on the disputed turnover under Section 3(4) of the TNGST Act,1959, a direction may be issued to the respondents to consider the representations of the petitioner, dated 21.06.2011, 10.05.2012 and 25.04.2016.

3. Mr.R.Karthikeyan, learned Additional Government Pleader, taking notice at the admission stage, submitted that he wants to verify whether any appeal has been filed as against the order dated 15.11.2011.

4. Be that as it may, the petitioner wants only to consider his representations, in view of the order of the Tamilnadu Sales Tax Appellate Tribunal (Additional Bench), Madurai, in M.T.A.No.202 of 2008 dated 15.11.2011. Since the matter has been pending for more than five years, the second respondent is hereby directed to consider the case of the petitioner, on merits and in accordance with law and pass appropriate orders, within a period of two weeks from the date of receipt of a copy of this order.

5. Accordingly, this Writ Petition stands disposed of. No costs.

Sd/
Assistant Registrar(CS II)

/True copy/

Sub Assistant Registrar

To
1.The Appellate Assistant Commissioner,
(Commercial Taxes),
Madurai North, Dr.Thangaraj Salai, Madurai-625 020.

2.The Assistant Commissioner (CT),
Tallakulam Assessment Circle,
Dr.Thangaraj Salai, Madurai-625 020.

+1cc to M/s.B.Saravanan, Advocate in SR.No.29216

SDR/AAL-MPA/SAR II/16.06.2016/3P/4C

W.P(MD).No.10042 of 2016

07.06.2016