



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 24.06.2016

CORAM

WEB COPY

THE HONOURABLE MR. JUSTICE T. RAJA

W.P (MD) Nos.11312 and 11313 of 2016

Tvl.M.J.Engineering Construction,
represented by its Partner, F.Jesuraj,
66, 1st Floor, Carmal Complex,
Rajakkamangalam Road,
Ramanputhooor, Nagercoil.

... Petitioner
in both petitions

Vs.

The Commercial Tax Officer,
Town Junction, Nagercoil.

... Respondent
in both petitions

PRAYER in W.P.(MD)No.11312 of 2016: Writ Petition filed under Article 226 of the Constitution of India for the issuance of a Writ of Mandamus directing the respondent to issue a refund voucher as mandated under Section 42(5) of the TNVAT Act by considering the representations dated 05.02.2016 and 12.02.2016 filed by the petitioner for 2013-2014 within a stipulated period.

PRAYER in W.P.(MD)No.11313 of 2016: Writ Petition filed under Article 226 of the Constitution of India for the issuance of a Writ of Mandamus directing the respondent to issue a refund voucher as mandated under Section 42(5) of the TNVAT Act by considering the representations dated 05.02.2016 and 12.02.2016 filed by the petitioner for 2014-2015 within a stipulated period.

For petitioner
in both petitions : Mr.S.Karunakar

For respondent
in both petitions : Mr.R.Karthikeyan
Additional Government Pleader

COMMON ORDER

The petitioner, Tvl.M.J.Engineering Construction,
represented by its Partner, F.Jesuraj, has come to this Court
seeking a Writ of Mandamus directing the respondent to issue a



refund voucher as mandated under Section 42(5) of the TNVAT Act on the basis of their representations dated 05.02.2016 and 12.02.2016 filed by the petitioner for the years 2013-14 and 2014-2015.

2. Heard the learned Counsel appearing for the petitioner and Mr.R.Karthikeyan, learned Additional Government Pleader, who takes notice for the respondent.

3. It is the claim of the petitioner in both writ petitions that during the assessment years of 2013-14 and 2014-15 for the work contract executed by them, the petitioner was regularly filing the monthly returns reporting their total and taxable turnover of Rs.5,27,51,502/- for the assessment year 2013-14 and Rs.9,37,11,556/- for the assessment year 2014-15/-. As the petitioner was already assessed under Section 22(2) of the TANVAT Act, they are entitled to get the refund of the amount within 90 days from the date of revision. Therefore, a representation was given to the Commercial Tax Officer, Town Junction, Nagercoil, but it was not considered. Therefore, the petitioner has come forward with the above writ petitions.

4. Mr.R.Karthikeyan, learned Additional Government Pleader appearing for the respondent sought three months' time to consider the pending representations of the petitioner.

5. However, this Court grants two months' time from the date of receipt of a copy of this order to the respondent to pass final orders on both representations of the petitioners dated 05.02.2016 and 12.02.2016. Accordingly, both the writ petitions are disposed of. No costs.

Sd/-

Assistant Registrar(Records)

/True Copy/

Sub-Assistant Registrar

To

The Commercial Tax Officer,
Town Junction, Nagercoil
+2 ccs to M/s.S.Karunakar, Advocate, SR.No.32875
ssl
RL/4c/2P/DB/15/7/2016

W.P (MD) Nos.11312 and 11313 of 2016

24.06.2016