THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

AND

THE HON'BLE SRI JUSTICE M.SATYANARAYANA MURTHY

WRIT PETITION NO.15379 OF 2015

ORDER: {Per the Hon'ble Sri Justice Ramesh Ranganathan}

This Writ Petition is filed questioning the inaction of the respondents in making payment of the admitted refund amount of Rs.27,14,556/- to the petitioner as per the assessment order dated 24.08.2013 for the period from 01.07.2010 to 31.03.2013.

Though the Writ Petition was filed more than a year ago, no counter affidavit has been filed till date. Mr. Shaik Jeelani Basha, learned Special Standing Counsel for Commercial Taxes, has placed before us a copy of the letter addressed by the Commercial Tax Officer (CTO), Dwarakanagar Circle, Visakhapatnam to the Deputy Commissioner (Commercial Taxes), Visakhapatnam in Rc.No.84/2011/SA-VI dated 21.06.2016 whereby the Commercial Tax Officer informed the Deputy Commissioner (CT) that the petitioner had filed a claim for refund of excess credit of tax of Rs.27,14,556/- for the tax period 2010-11 to 2012-13; they had filed Indemnity Bond and Bank option form; they had requested, vide proceedings dated 20.03.2014, for their claim to be processed; the cross verification reports received were for only 16.42%; as the refund claimed by the petitioner was more than Rs.10,00,000/-, necessary approval may be granted for sanction of refund to the dealer; and the check memo for refund, Form VAT 355, 355A and Refund Voucher in Form VAT 500 in duplicate were being submitted for approval.

As the Commercial Tax Officer has forwarded the petitioner's claim for refund to the Deputy Commissioner (CT), and as it is stated that the fourth respondent is the competent authority, we consider it appropriate to direct the third and fourth respondents to consider the petitioner's claim for refund with interest; if the petitioner is entitled for refund along with interest, to grant refund along with interest; and pass orders on the petitioner's application for refund in accordance with law at the earliest. The entire exercise shall be completed within a period of two (2) months from the date of receipt of a copy of this order.

The Writ Petition stands disposed of, accordingly. There shall be no order as to costs. Miscellaneous petitions, if any, pending shall stand closed.

(RAMESH RANGANATHAN, J)

(M.SATYANARAYANA MURTHY, J)

27th June 2016

Note: Issue CC by one week
B/O
RRB