

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED:10.04.2017

CORAM

THE HONOURABLE MR.JUSTICE RAVICHANDRABAABU

W.P.No.8458 of 2017

M/s. Grace Infrastructures Private Limited,
Rep by its Director Mr. A.L. Shah,
RS No. 31/4, Thiruchirtrambalam, Vanur Taluk,
Villupuram District 605 101.

...Petitioner

Versus

1. The Commercial Tax Officer,
O/o. The Commercial Tax Officer,
36-37, Nehru Road (SBI Upstairs),
Tindivanam.
2. The Deputy Commercial Tax Officer,
Roving Squad V, Enforcement (North),
Commercial Tax Department,
Greams Road, Chennai - 600 006.

... Respondents

Prayer: Writ petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus directing the Respondents to sanction the refund amount of Rs. 6,28,603/- along with interest to the petitioner company in terms of the orders dated 18.10.2016 of the Joint Commisssioner (CT), Chennai (North) Division, Chennai passed in RP Nos. 5/16, 6/16, 7/16, 8/16 and 9/16.

For Petitioner : Mr. Hari Radhakrishnan

For Respondents : Mr. S. Kanmani Annamalai
Additional Government Pleader.

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O R D E R

Mr.S.Kanmani Annamalai, learned Additional Government Pleader takes notice for the respondents and by consent of the parties, the main writ petition itself is taken up for final disposal.

2. The petitioner seeks for a mandamus to direct the respondents to sanction refund of the amount of Rs.6,28,603/- along with interest in terms of the orders passed by the Joint

Commissioner, CT, Chennai, North Division, in R.P.Nos.5/16, 6/16, 7/16, 8/16 and 9/16.

3. Heard both sides.

4. It is seen that the petitioner was issued with goods detention notice followed by collection of compounding fees. It is further seen that the petitioner has challenged the said proceedings before the Joint Commissioner (CT) Chennai, North Division, being the Revisional Authority. It is further seen that the said Revisions were finally disposed of on 18.10.2016 by allowing the same. Therefore, the petitioner sought for refund of the compounding fee collected already. Such representation dated 07.01.2017 made by the petitioner before the 1st respondent is still pending. Hence, the present writ petition is filed seeking for refund of the compounding fee of Rs.6,28,603/-.

5. Learned counsel appearing for the petitioner submitted that the 2nd respondent who collected the compounding fee has not transferred the same to the 1st respondent so far and therefore, there is some delay in considering the petitioner's request.

6. Learned Additional Government Pleader appearing for the respondents submitted that the request of the petitioner will be considered and appropriate orders will be passed if the compounding fee collected is transferred from the office of the 2nd respondent.

7. Considering the above stated facts and circumstances and considering the fact that the petitioner's revisions were already allowed thereby setting aside the collection of compounding fee and considering the further fact that the said order has become final, this Court is of the view that there cannot be any impediment for the 1st respondent to consider the request of the petitioner for refund of the compounding fee. Accordingly, the 2nd respondent is directed to transfer the amount already collected to the office of the 1st respondent immediately on receipt of a copy of this order, if the same is not transferred so far. On receipt of the amount from the 2nd respondent, the 1st respondent shall consider the request of the petitioner and pass orders for refund of the compounding fee within a period of three weeks from the date of receipt of the amount from the 2nd respondent. Accordingly, the writ petition is disposed of. No costs.

Sd/-

Asst.Registrar (CS VI)

/true copy/

Sub Asst. Registrar

To

1. The Commercial Tax Officer,
O/o. The Commercial Tax Officer,
36-37, Nehru Road (SBI Upstairs),
Tindivanam.
2. The Deputy Commercial Tax Officer,
Roving Squad V, Enforcement (North),
Commercial Tax Department,
Greams Road, Chennai - 600 006.

+1cc to Mr. Hari Radhakrishnan, Advocate Sr. 21870

+1cc to the Special Government Pleader Sr. 21571

W.P.No.8458 of 2017

MG(CO)
VR(18/04/2017)



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