

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.04.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU.

WRIT PETITION No.6625 of 2017

The Palaniandavar Mills Ltd.,
Rep. By its Managing Director,
Smt.Girija Parthasarathy,
236, Dhali Road,
Udumalpet.

.. Petitioner

Vs.

1.The Assistant Commissioner (CT),
Udumalpet (South),
Commercial Taxes Building,
Udumalpet.

2.The State of Tamil Nadu,
Rep. By its Secretary,
CT & R Department,
Fort St.George,
Chennai 600 009.

... Respondents

Writ petition filed under Article 226 of the Constitution of India praying for issuance of Writ of mandamus directing the first respondent to refund a sum of Rs.8,41,160/- with interest by giving effect to the orders dated 23.10.2007 passed in AP No.28 of 2005 and CST 5/05.

For Petitioner : Mr.N.Inbarajan
For Respondents : Mr.K.Venkatesh
Government Advocate

ORDER

This writ petition is filed seeking for a mandamus directing the first respondent to refund a sum of Rs.8,41,160/- with interest by giving effect to the orders dated 23.10.2007 passed in AP No.28/2005 and CST 5/05.

2.Heard the learned counsel appearing for the petitioner and the learned Government Advocate appearing for the respondents.

3.It is seen that as against the order of assessment, the petitioner preferred an appeal before the First Appellate Authority and such appeal came to be allowed on 23.10.2007. The assessment is in respect of the the Assessment Year 1995-96. Even though such an order was made as early as on 23.10.2007, the request of the petitioner repeatedly made for refund of the amount, which, according to the petitioner, is liable to be refunded by the respondent, has not been considered so far. Last of such request was made by the petitioner on 03.02.2017. If the order passed by the Appellate Authority on 23.10.2007 has already become final and conclusive between the parties, there cannot be any impediment for the first respondent to consider the request of the petitioner for refund. It is not known as to why such request is kept pending all these years. In any event, as no order is passed so far on the request of the petitioner, I am of the view that the first respondent should pass an order on the same without loss of further time. Accordingly, this writ petition is disposed of by directing the first respondent to pass appropriate orders on the request made by the petitioner for refund within a period of two weeks from the date of receipt of a copy of this order, if the order passed by the Appellate Authority has already become final and conclusive. No costs. The connected miscellaneous petition is closed.

Sd/-

Assistant Registrar

//True Copy//

vri

Sub Assistant Registrar

To

1.The Assistant Commissioner (CT),
Udumalpet (South),
Commercial Taxes Building,
Udumalpet.

2. The Secretary State of Tamil Nadu,
CT & R Department,
Fort St.George,
Chennai 600 009.

+lcc to Mr.Inbarajan, Advocate, S.R.No.21609
+lcc to the Government Pleader, S.R.No.21602

W.P.No.6625 of 2017

GJ(CO)
RS(19/04/2017)