

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED:04.04.2017

CORAM

THE HONOURABLE MR.JUSTICE RAVICHANDRABAABU

W.P.No.7794 of 2017

Audiophile India,
Rep. By its Proprietor,
Arjun Narendra
Ground Floor, No.55, Sai Baba Colony, 1st St,
Virugambakkam, Chennai-600 092. ... Petitioner

vs.

Assistant Commissioner (CT)
Saligramam Assessment Circle,
No.21, G.K. Estate, Arcot Road,
Maduravoyal,
Chennai-600 116. ...
Respondent

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Mandamus direction to the respondent to dispose of the pending refund applications filed in their letter dated 29.02.2016 filed on 01.03.2016 for refund of tax amount of Rs.14,00,000/- which has been subsequently reduced to Rs.9,18,987/- as per the turnover declaration certificate generated in the online for the month of October 2016 of the Commercial Tax Department and order for refund in Form-p along with Refund Voucher for the same as per Rule 8(6) of TNVAT Rules 2007 in a time

bound manner for refund of tax of Rs.9,18,987/-.

For Petitioner : Mr.R. Senniappan.

For Respondents : Mr.K.Venkatesh,
Government Advocate.

ORDER

Mr.K.Venkatesh, learned Government Advocate, takes notice for the respondent and by consent of the parties, the main writ petition itself is taken up for final disposal.

2. The petitioner seeks for a direction to the respondent to dispose of their applications filed on 29.02.2016 and 01.03.2016 seeking for refund of tax amount, which according to the petitioner is due from the respondent Department.

3. The grievance of the petitioner is that those applications are not disposed of so far inspite of the repeated reminders and request.

4. Needless to say that it is for the respondent to consider the claim of the petitioner and pass orders on the applications on merits and in accordance with law as this Court at this stage, is not expressing any view on the merits of the claim made by the petitioner. Accordingly, this writ petition is disposed of, only by

directing the respondent to consider the applications dated 29.02.2016 and 01.03.2016 and pass orders on the same on merits and in accordance with law, also after giving due opportunity of hearing to the petitioner. Such exercise shall be done by the respondent within a period of four weeks from the date of receipt of a copy of this order. No costs.

04.04.2017

Speaking / Non speaking
Index : Yes / No
vsi

Assistant Commissioner (CT)
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K.RAVICHANDRABAABU,J.

vsi

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