

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.04.2017

CORAM

THE HON'BLE Mr. JUSTICE K.RAVICHANDRABAABU

W.P.No.10992 of 2017

D.R.S. Equipments,
Represented by its Proprietor,
P.Sundara Rajan,
SF 301/2A, 3A Vilankurichi Road,
Thanner Pandhal,
Peelamedu,
Coimbatore-641 004. Petitioner

Vs.

1. The Assistant Commissioner (CT)
Peelamedu (North) Assessment Circle,
Coimbatore.
2. The Appellate Deputy Commissioner (CT)
Additional FAC
Dr. Balasundaram Road,
Coimbatore-18 Respondents

This writ petition is filed under Article 226 of the Constitution of India, to issue a writ of Mandamus, directing the first Respondent herein to give effect to the orders dated 03.08.2016 of the Second Respondent herein as provided under Section 62 of the VAT Act, 2006 read with Rule 14(18) of the VAT Rules 2007 as per their representation dated 08.08.2016.

For Petitioner : Mr.N.Inbarajan

For Respondent : Mr.K.Venkatesh,
Government Advocate

O R D E R

Mr.K.Venkatesh, the learned Government Advocate takes notice for the respondents and by consent, the writ petition is taken up for final disposal.

2. The petitioner is seeking for a mandamus directing the first respondent to give effect to the orders dated 03.08.2016 passed by the second respondent.

3. According to the petitioner, in pursuant to the order passed by the second respondent/ Appellate Authority, they are entitled for some refund. Learned counsel appearing for the petitioner submitted that the order of the Appellate Authority dated 03.08.2016 has become final, conclusive and binding on the parties. Therefore, he submitted that the first respondent may be directed to be consider representation of the petitioner dated 08.08.2016 and passed order on the same in the light of the order passed by the Appellate Authority dated 03.08.2016.

4. Considering the above fact and circumstances, the first respondent is directed to consider the representation of the petitioner dated 08.08.2016 and pass orders on the same on merits and in accordance with law, if the order of the Appellate Authority dated 03.08.2016 has become final and conclusive. Such exercise shall be done by the first respondent within a period of four weeks from the date of the receipt of a copy of this order. Accordingly, the writ petition is disposed of. No costs.

Sd/-

Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

vsi/mm

To

1. The Assistant Commissioner (CT)
Peelamedu (North) Assessment Circle,
Coimbatore.
2. The Appellate Deputy Commissioner (CT)
Additional FAC
Dr. Balasundaram Road,
Coimbatore-18.

+1cc to Mr.N.Inbarajan, Advocate, S.R.No.36429

+1cc to the Special Government Pleader(Taxes), S.R.No.36600

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NR(CO)

CA(05/05/2017)