

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.04.2017

CORAM

THE HON'BLE Mr. JUSTICE K.RAVICHANDRABAABU

W.P.No.11022 of 2017

NELCAST LIMITED

Rep. By its Authorized Signatory,
S.K.Sivakumar, No.159, TTK Road, Alwarpet
Chennai-600 018.

... Petitioner

Vs.

Assistant Commissioner (CT)
Mulapore
No.46, Greenways Road,
Chennai-600 028.

... Respondent

This writ petition is filed under Article 226 of the Constitution of India, to issue a writ of Mandamus, direction to the respondent to dispose of the refund applications filed and pending before the Respondent in their letter 20.03.2017 filed on 27.03.2017 for refund of tax amount of Rs.1,09,45,379/- for the year 2013-14 and Rs.2,35,74,058/- for the year 2014-15 in total amounting to Rs.3,45,19,437/- 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.

For Petitioner : Mr.N.Murali
For Respondent : Mr.K.Venkatesh,
Government Advocate

O R D E R

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

2. The petitioner seeks for the direction to the respondent to dispose of their refund application dated 20.03.2017 filed on 27.03.2017.

3. According to the petitioner, the tax paid by them for the assessment for the years 2013-14 and 2014-15, in respect of the issue of reversal of credit under Section 19(2)(v) of the Tamil Nadu VAT Act, is liable to be refunded in view of the decision made by this Court in W.P.No.7969/2014 dated 06.02.2017.

Ventilating such request, the petitioner has made the above said representation. Therefore, it is for the respondent to consider as to whether the facts and circumstances of the petitioner's case would fall within the purview of the decision made in W.P.No. 7969/2014 dated 06.02.2017. Accordingly, the writ petition disposed of, by directing the respondent to pass orders on the petitioner's refund application on merits within a period of four weeks from the date of the receipt of a copy of this order. No costs.

Sd/-
Asst.Registrar

/true copy/

Sub Asst. Registrar

vsi/mm

To

Assistant Commissioner (CT)
Mylapore Assessment Circle,
No.46, Greenways Road,
Chennai-600 028.

+1cc to M/S. Murali, Sr. 36574

+1cc to M/S. Special Government Pleader(Taxes) Sr. 36603

W.P.Nos.11022 of 2017

LNK(CO)
VR(5/5/2017)

सत्यमेव जयते

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