

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.08.2017

CORAM

THE HON'BLE MR.JUSTICE T.S.SIVAGNANAM

Writ Petition No.21392 of 2017

M/s.Dhanam Auto Stores,
Rep. by its Partner-R.Thanasekaran,
No.120, Sengupta Street,
Ram Nagar, Coimbatore - 641 009,
Coimbatore District.

... Petitioner

Vs.

The Assistant Commissioner (CT),
Dr.Nanjappa Road Circle,
Coimbatore,
Coimbatore District.

... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Mandamus, directing the respondent to adjust the reversal of credit amount to the tune of Rs.2,27,149/- against future tax due as per the petitioner's letter dated 13.03.2017.

For Petitioner : Ms.R.Hemalatha

For Respondent : Mr.K.Venkatesh
Government Advocate

सत्यमेव जयते
O R D E R

Heard Ms.R.Hemalatha, learned counsel appearing for the petitioner and Mr.K.Venkatesh, learned Government Advocate, accepting notice on behalf of the respondent.

2. By consent on either side, the writ petition is taken up for final disposal.

3. The petitioner, who is a registered dealer on the file of the respondent, seeks for a direction upon the respondent to consider their representation dated 13.03.2017, to adjust the reversal of credit amount to the tune of Rs.2,27,149/- against the future tax dues.

4. The petitioner would state that the above said amount arose out of reversal of credit made from April 2015 to June 2016 and this should be adjusted against future tax dues payable by the petitioner in terms of Sections 19 (17) and 19 (18) of Tamil Nadu Value Added Tax Act, 2006. Since the representation submitted by the petitioner has not been considered, the petitioner is before this Court. Though the petitioner has stated that the representation has been filed on 13.07.2017, there is no proof to show that such representation has been given by the petitioner and received by the respondent.

5. Therefore, the Writ Petition is disposed of, with a direction to the petitioner to submit a representation along with a copy of this order to the respondent, who shall consider the same and pass appropriate orders on merits and in accordance with law, as expeditiously as possible, preferably, within a period of three months from the date of receipt of the representation along with a copy of this order. No costs.

Sd/-

Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

nmm/svki

To

The Assistant Commissioner (CT),
Dr.Nanjappa Road Circle,
Coimbatore,
Coimbatore District.

+1cc to M/s.R.Hemalatha, Advocate, S.R.No.58238

+1cc to the Special Government Pleader(T), S.R.No.58151

W.P.No.21392 of 2017

SS(CO)
CA(04/09/2017)

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