IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.08.2017

Coram

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

W.P.Nos.21552 & 21553 of 2017

V.Devaki ...Petitioner in W.P.No.21552 of 2017
B.Rama ...Petitioner in W.P.No.21553 of 2017

Vs.

1. The Commercial Tax Officer,
   Villupuram Assessment Circle,
   Villupuram.

2. The Assessing Authority,
   Assistant Commissioner Circle (CT)
   Villupuram. ...Respondents in both the W.Ps.

Prayer in W.P.No.21552 of 2017: Writ Petition filed under Article 226 of the Constitution of India, praying to issuance of Writ of Mandamus, directing the respondents to consider and dispose of the representation of the petitioner dated 06.07.2017 to refunding the sum of Rs.3,61,884/- for the assessment year 2010-2011 dated 18.06.2012 and a sum of Rs.4,16,697/- for the assessment year 2010-2011 dated 04.06.2012 and a sum of Rs.3,45,226/- for the assessment year 2009-2010 dated 29.03.2012 and a sum of Rs.3,81,894/- for the assessment year 2009-2010 dated 09.03.2012 and a sum of Rs.98,922/- for the assessment year 2008-2009 dated 29.03.2012 and a sum of Rs.1,24,622/- for the assessment year 2008-2009 dated 09.03.2012 total amount sum of Rs.17,29,245/- along with interest.

Prayer in W.P.No.21553 of 2017: Writ Petition filed under Article 226 of the Constitution of India, praying to issuance of Writ of Mandamus, directing the respondents to consider and dispose of the representation of the petitioner dated 06.07.2017 to refunding the sum of Rs.1,54,363/- for the assessment year 2009-2010 dated 26.03.2012 and a sum of Rs.1,74,591/- for the assessment year 2009-2010 dated 08.03.2012 and a sum of Rs.2,47,394/- for the assessment year 2010-2011 dated 26.03.2012 and a sum of Rs.2,74,728/- for the assessment year 2010-2011 total amount sum of Rs.8,51,076/- along with interest.

For Petitioners : Mr.E.C.Ramesh
For Respondents : Mr.K.Venkatesh
Government Advocate (Taxes)

COMMON ORDER

Heard Mr.E.C.Ramesh, learned counsel for the petitioners and Mr.K.Venkatesh, learned Government Advocate (Taxes), accepting notice on behalf of the respondents.

2.With the consent of the learned counsel on either side, the writ petitions are taken up for final disposal.

3.The petitioners seek for a direction upon the second respondent to consider their representation dated 06.07.2017 and refund the excess amount of tax remitted by them for the relevant assessment years, being a total sum of Rs.17,29,245/- and Rs.8,51,076/- respectively.

4.On a perusal of the orders of assessment for the relevant assessment years, it is seen that the assessing officer has recorded that the excess tax has been remitted by the petitioners. Thus, as long as the assessment orders have attained finality and remained intact, the petitioners would be entitled for refund or adjustment of the tax paid, as against the future tax liability. Though representations have been given to the second respondent on 06.07.2017, it appears that till date no orders have been passed. Therefore, the petitioners are before this Court.

5.Considering the limited relief sought for by the petitioners, without going into the merits of the matter, there will be a direction to the second respondent to consider the petitioners' representations dated 06.07.2017 and pass orders on merits and in accordance with law, after affording an opportunity of personal hearing to the respective authorised representative of the petitioners. This direction has to be complied with within a period of three weeks from the date of receipt of a copy of this order.

6.The writ petitions are disposed of accordingly. No costs.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

KM

To

1. The Commercial Tax Officer,
   Villupuram Assessment Circle,
   Villupuram.

2. The Assessing Authority,
   Assistant Commissioner Circle (CT)
   Villupuram.

+1cc to Mr.E.C.Ramesh, Advocate, S.R.No.58630

W.P.Nos.21552 and 21553 of 2017

RJ(CO)
GN(31/08/2017)