IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.08.2017

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.22208 of 2017

M/s.Sridhar & Co.,
Rep. By its Partner,
No.20, V.V.Koil Street,
Periamet, Chennai - 3. ... Petitioner

Vs.

1.Joint Commissioner (CT),
Commercial Taxes Building,
Greams Road, Chennai - 6.

2.Commercial Tax Officer,
Periamet Assessment Circle,
Chennai - 6. ... Respondents

PRAYER: Writ Petition filed under Article 226 of Constitution of India praying to issue Writ of mandamus to direct the second respondent to consider the petitions filed by the petitioner on 07.04.2016 and also on 09.01.2017 and pass fresh appropriate orders for the year 2015-16 by refunding the excess input tax credit wrongly reversed by the petitioner under Section 19(2)(v) of TNVAT Act.

For Petitioner : Mr.C.Baktha Siromoni

For Respondents: Mr.K.Venkatesh, GA

ORDER

Heard Mr.C.Baktha Siromoni, learned counsel for the petitioner and Mr.K.Venkatesh, learned Government Advocate accepting notice on behalf of the respondents, and with the consent of either side, the writ petition itself is taken up for final disposal.

2. The petitioner, who is a registered dealer under the provisions of the TNVAT Act on the file of the second respondent, has approached this Court praying for a direction upon the second respondent to consider the representations/petitions filed by them on 07.04.2016 and

09.01.2017 and pass appropriate orders for refund of the excess Input Tax Credit (ITC), which was wrongly reversed by the petitioner under Section 19(2)(v) of the TNVAT Act for the year 2015-16.

3. The case of the petitioner is that due to mistake, they have wrongly reversed ITC under Section 19(2)(v) of the TNVAT Act and requested the second respondent to effect the refund of the same and adjust the said amount to the subsequent tax dues and since the said representations have not been considered,the petitioner is before this Court.

4. Learned Government Advocate for the respondents submits that reasonable time may be given to the second respondent to pass appropriate orders on the petitioner's representations/petitions.

5. In the light of the above, without going into the merits of the petitioner's entitlement, there will be a direction to the second respondent to consider the petitioner's representations/petitions dated 07.04.2016 and 09.01.2017 and pass appropriate orders on merits and in accordance with law within a period of four weeks from the date of receipt of a copy of this order. With this direction, the writ petition is disposed of. No Costs.

Sd/-
Asst.Registrar (CO)

/true copy/

Sub Asst. Registrar

To

1.Joint Commissioner (CT),
Commercial Taxes Building,
Greams Road, Chennai - 6.

2.Commercial Tax Officer,
Periamet Assessment Circle,
Chennai - 6.

+1cc to Special Government Pleader (Taxes) sr.60170

+1cc to M/s.Bakthasivonmoney, Advocate sr.60490

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rsy(co)
ss(25/10/2017)