

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :22.12.2017
CORAM

The Hon'ble Mr. Justice T.S.Sivagnanam

W.P.Nos.33785 to 33787 of 2017

M/s.Rajapalayam Mills Limited,
Rep.by its Company Secretary,
Rajapalayam Mills Premises,
P.A.C.Ramasamy Raja Salai
Rajapalayam 626 117. Petitioner in W.P.No.33785/17

M/s.Sudarsanam Spinning Mills,
(A Division of the Ramaraju Surgical Cotton Mills Ltd)
represented by its Company Secretary,
P.A.C.Ramasamy Raja Salai,
Rajapalayam 626 117. Petitioner in W.P.No.33786/17

M/s.Sri Ramco Spinners
(A Division of Ramco Industries Limited)
represented by its Chief Executive Officer
No.98A, Dr,Radhakrishnan Salai
Mylapore, Chennai 600 004. Petitioner in W.P.No.33787/17

..Vs.

1.The Commissioner of Commercial Taxes
Ezhilagam, Chepauk,
Chennai 600 005.

2.The Deputy Commissioner (CT)
Large Tax Payers Unit - IV
Chennai. ... Respondents 1 and 2 in all W.Ps.

3.The Deputy Commissioner (CT)
Large Tax Payers Unit - I
Chennai. ... R-3 in W.P.No.33785 in 2017

4.The Assistant Commissioner (CT) - I
Rajapalayam Assessment Circle
Rajapalayam. ... R-4 in W.P.No.33785/ 2017
R-3 in W.P.No.33786 of 2017

5. The Assistant Commissioner (CT)- I
Ice House Assessment Circle
Chennai.

.. R-3 in W.No.33787/17

6.M/s.Indian Oil Corporation Limited
Divisional Office - Consumer Section
No.2, Race Course Road
Chokkikulam
Madurai 625 002.

.. R-5 in W.P.No.33785/17 and
R-4 in W.P.Nos.33786 and 33787/17

7.M/s.Bharat Petroleum Corporation Ltd.,
B.G.Goods Shed Road
Thachanallur
Tirunelveli 627 358.

.. R-6 in W.P.No.33785/17

Prayer in W.P.No.33785 of 2017:

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Mandamus, directing first, second and third respondents to process the refund claim of the petitioner with reference to the purchase of furnace oil from the fifth and sixth respondents and grant refund of a sum of Rs.11,60,939/- together with interest at 12% to the petitioner.

Prayer in W.P.No.33786 of 2017:

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Mandamus, directing first and second respondents to process the refund claim of the petitioner with reference to the purchase of furnace oil from the fourth respondents and grant refund of a sum of Rs.13,20,017.80/- together with interest at 12% to the petitioner.

Prayer in W.P.No.33787 of 2017:

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Mandamus, directing first and second respondents to process the refund claim of the petitioner with reference to the purchase of furnace oil from the fourth respondents and grant refund of a sum of Rs.10,29,548/- together with interest at 12% to the petitioner.

For Petitioners in all W.Ps. : Mr.R.L.Raman Senior Counsel for
: Mr.B.Raveendan

For Respondents in all W.Ps. : Mr.K.Venkatesh
Government Advocate

COMMON ORDER

Heard Mr.R.C.Raman, the learned Senior Counsel appearing for the petitioners and Mr.K.Venkatesh, learned Government Advocate, accepting notice on behalf of the respondents.

2. The petitioners herein are Textile Mills. In these Writ Petitions, they seek for a direction upon the respondents 1 to 3 to process the refund claim made by them with reference to the purchase of furnace oil from M/s.Indian Oil Corporation Limited and M/s.Bharat Petroleum Corporation Ltd. Though the aforementioned Oil Corporations are parties to these Writ Petitions, notice need not be sent to those Oil Corporations on account of the fact, there is a consensus of addendum between the petitioners and the respondent/Oil Corporations.

3. The refund claim is based upon the exemption orders passed by the Government, in G.O.Ms.No.103 of Commercial Taxes and Registration (B2) Department, dated 01.08.2012 and G.O.Ms. No.6 of CT and RE Department, dated 06.02.2013, which granted exemption with retrospective effect. When the petitioners brought the matter to the attention of the respondent/IOCL, the respondent/IOCL has written letters to the petitioners individually, stating that the Officials of the IOCL and the petitioners may jointly make representation to the Commercial Taxes Department. It appears that the Officials of the petitioners' Mill have met the concerned Officer of Commercial Taxes Department, but, however, unless and until, the first respondent passes appropriate orders, the refund claim will not be processed. Therefore, the petitioner approached the first respondent, by way of individual representations, dated 20.05.2016 and 23.05.2016, which have been received in the office of the Commercial Taxes Department, as could be seen from the seal and signature affixed in the letter delivery book.

4. Considering the fact that, there appears to be no dispute with regard to the refund claim, the first respondent should definitely consider the petitioners' request and pass appropriate orders, for which purpose, the first respondent shall call for appropriate report from the respondent/Deputy Commissioner (CT), Large Tax Payers Units -I and IV respectively.

5. In the light of the above, these Writ Petitions are disposed of, by directing the first respondent to consider the petitioners' individual representations dated 20.05.2016 and 23.05.2016, call for appropriate reports from the Deputy Commissioner (CT), Large Tax Payers Units -I and IV, Chennai, and pass orders on the said representations within a period of

twelve weeks from the date of receipt of a copy of this order.
No costs.

Sd/-
Assistant Registrar(VII)

//True Copy//

Sub Assistant Registrar

dna

To

1. The Commissioner of Commercial Taxes
Ezhilagam, Chepauk, Chennai 600 005.
2. The Deputy Commissioner (CT)
Large Tax Payers Unit - IV, Chennai.
3. The Assistant Commissioner (CT)- I
Ice House Assessment Circle, Chennai.
4. The Assistant Commissioner (CT) - I
Rajapalayam Assessment Circle
Rajapalayam.
5. M/s.Indian Oil Corporation Limited
Divisional Office - Consumer Section
No.2, Race Course Road
Chokkikulam
Madurai 625 002.
6. M/s.Bharat Petroleum Corporation Ltd.,
B.G.Goods Shed Road
Thachanallur, Tirunelveli 627 358.

+3cc to Mr.B.Ravendran, Advocate, S.R.No.92440 to 92442
+1cc to the Government Pleader, S.R.No.92422

W.P.Nos.33785 to 33787 of 2017

(CO)
RRK(08/02/2018)

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