IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.06.2017

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THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

Writ Petition No.13770 of 2017

TVL. Copral Insulated Conductors Pvt. Ltd.,
Rep by its Manager Administration,
Plot No.12 SIPCOT Phase II,
Hosur - 635 109. .. Petitioner

Vs.

The Assistant Commissioner
(CT) Hosur - North .. Respondent

Prayer: Writ petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Mandamus, directing the respondent to dispose of the application in CIC/Refund/CST/2017/01 dated 30.03.2017 filed by the petitioner in the light of judgment dated 20.03.2017 of the Hon'ble Madras High Court in W.P.Nos 6668 and 6669 of 2017.

For Petitioner : Mr.Adithya Reddy
For Respondents : Mr.K.Venkatesh
Government Advocate

O R D E R

Mr. K.Venkatesh, learned Government Advocate takes notice for the respondent. By consent of the parties, the main writ petition itself is taken up for final disposal at the admission stage itself.

2. The petitioner seeks for a mandamus, directing the respondent to dispose of the application dated 30.03.2017 and seeking for refund in the light of the order passed by this Court dated 20.03.2017 in W.P.Nos. 6668 & 6669 of 2017.

3. Heard both sides.

4. The petitioner has approached this Court earlier and filed W.P.Nos.6668 & 6669 of 2017, challenging the order of assessment reversing Input Tax Credit under Section 19(2)(v) of the TNVAT Act. This Court by an order dated 20.03.2017 allowed the writ petitions and set aside the impugned order, by consequently remitting the matter back to the Assessing Officer

to re-consider the assessment insofar as reversal under Section 19(2)(v) of the TNVAT Act, is concerned in the light of the order passed in W.P.No.7969 of 2014 dated 06.02.2017. Admittedly, so far, the Assessing Officer has not passed any order as directed by this Court, which may be because, this Court has not stipulated any time limit in the order. Now the petitioner seeks for refund by claiming that they are entitled to the same in the light of the order passed by this Court earlier.

5. I don't think that the petitioner is justified in seeking refund especially, when this Court has already passed an order directing the Assessing Officer to re-consider the assessment and pass fresh orders in the light of the order passed in W.P.No.7969/2014 dated 06.02.2017.

6. Therefore, it is for the respondent to pass such order at the earliest thereby deciding as to whether the petitioner is entitled to refund or not. Accordingly, this writ petition is disposed of, by directing the respondent to pass fresh orders, as directed by this Court in W.P.No.6668 & 6669 of 2017, within a period of three weeks from the date of receipt of a copy of this order. Based on the order to be passed by the Assessing Officer, the petitioner can work out their remedy thereafter. No costs.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

mk

To

The Assistant Commissioner
(CT) Hosur - North

+1 CC to Mr. Aditya Reddy, Advocate sr 39821
+1 CC to Spl. Govt. Pleader sr 39996

W.P.No.13770 of 2017

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