IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14.09.2017

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

Writ Petition No.24653 of 2017

Flint Group India Pvt. Ltd.,
Rep. by its Asst. Manager -
Indirect Taxation ... Petitioner

vs

1. The Commercial Tax Officer,
   Hosur (North).

2. The Assistant Commissioner (CT),
   Namakkal (Rural) Circle,
   Namakkal.

3. The Joint Commissioner (CT),
   Salem. ... Respondents

Prayer:- Writ Petition filed under Article 226 of Constitution of India, to issue a Writ of Mandamus, directing the respondents to issue the refund of Rs.45,37,108/- (Rupees Forty Five Lakhs Thirty Seven Thousand and One Hundred Eight only) paid vide D.D.No.426113 dated 04.05.2014 issued in favour of the second respondent along with interest.

For Petitioner : Mr.Adithya Reddy
For Respondents: Mrs.Narmadha Sampath, SGP

O R D E R

Heard Mr.Adithya Reddy, learned counsel for the petitioner and Mrs.Narmadha Sampath, learned Special Government Pleader accepting notice on behalf of the respondents. With the consent on either side, the writ petition itself is taken up for disposal.

2. The petitioner seeks for a direction upon the respondents to refund a sum of Rs.45,37,108/- paid by Demand Draft dated 02.05.2014 as a condition procedent for the petitioner to enable to file an appeal before the Appellate Authority challenging the revised assessment order dated 11.04.2014 under the provisions of the Central Sales Tax Act, 1956 for the year 2007 - 2008.

The petitioner's case is that the appeal petition has been allowed and consequently, the petitioner's Assessing Officer - the first respondent has given effect to the Order passed by the Appellate Deputy Commissioner and revised the assessment for the relevant year by order dated 19.05.2017 and deleted the demand. Therefore, the petitioner would state that they are entitled for refund of 25% of the demand paid by the petitioner. In this regard, the petitioner has given representations dated 15.05.2017, 18.08.2017 and 22.08.2017 to respondents 2 and 3.

3. The learned counsel for the petitioner would further submit that the question of adjustment of the amount would work prejudice to the petitioner, on account of the Goods and Services Tax Act having been implemented as of now.

4. The learned Special Government Pleader would submit that she does not have specific instructions as to the petitioner's entitlement for refund of the amount, which has been paid and in any event, the Authorities may be directed to consider the petitioner's request.

5. Accordingly, the writ petition is disposed of with a direction to respondents 2 and 3 to consider the petitioner's representations dated 15.05.2017, 18.08.2017 and 22.08.2017 and pass appropriate orders on merits in accordance with law within a period of four weeks from the date of receipt of a copy of this order. The petitioner is directed to forward copies of the representations along with a copy of this order to the respondents 2 and 3 for effective compliance of the direction. No costs.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

rna
To
1. The Commercial Tax Officer,
Hosur (North).
2. The Assistant Commissioner (CT),
Namakkal (Rural) Circle,
Namakkal.
3. The Joint Commissioner (CT),
Salem
+ 1 cc to Mr. Adithiya, Advocate Sr.60855

W.P No.24653 of 2017

CS-IV
EU(19/09/2017)