

In the High Court of Judicature at Madras

Dated : 20.9.2017

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.25198 of 2017

Tvl.J.A.Electrical & Engineering Works,  
rep. by its Proprietor Mr.I.Jaheer Ali

...Petitioner

Vs

The Deputy Commercial Tax Officer,  
Suramangalam Circle, Salem.

...Respondent

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Mandamus, directing the respondent to refund the excess amount of Rs.1,67,767/-, which was paid by the petitioner in respect of the assessment years 2001-2002 to 2005-2006 with interest @ 1% pursuant to the recent representation dated 25.1.2017 made by the petitioner.

For Petitioner : Mr.R.Tholgappian

For Respondent : Mr.K.Venkatesh, GA

ORDER

Heard Mr.R.Tholgappian, learned counsel for the petitioner and Mr.K.Venkatesh, learned Government Advocate accepting notice for the respondent. By consent, the writ petition itself is taken up for final disposal.

2. The petitioner is before this Court, praying for a direction upon the respondent to consider the representations dated 12.12.2006 and 25.1.2017, seeking refund to the excess tax amount for the assessment years 2001- 2002 to 2005-2006, totaling to a sum of Rs.1,67,767/-.

3. From a perusal of the documents filed in the typed set of the papers, it is seen that for all the five assessment years, the Assessing Officer issued notices in Form C indicating the excess tax amount paid by the petitioner. Nevertheless, the Assessing Officer did not even take any action to adjust the excess tax in the subsequent assessment years, but kept on making assessments and issuing Form C indicating the excess tax paid. Thus, the total tax paid in excess is arrived at Rs.1,67,767/-.

4. The petitioner has been requesting for refund from December 2016. However, the respondent has not even cared to send a reply to the petitioner, though he received the representation as could be seen from the postal acknowledgment card..

5. Thus, considering the facts and circumstances of the case, the writ petition is disposed of with a direction to the respondent to effect refund of the amount of Rs.1,67,767/- within a period of three weeks from the date of receipt of a copy of this order. Failure to comply with the above direction will be viewed seriously and this Court may not hesitate to initiate action for contempt. No costs.

sd/

ASSISTANT REGISTRAR

/TRUE COPY/

SUB-ASSISTANT REGISTRAR

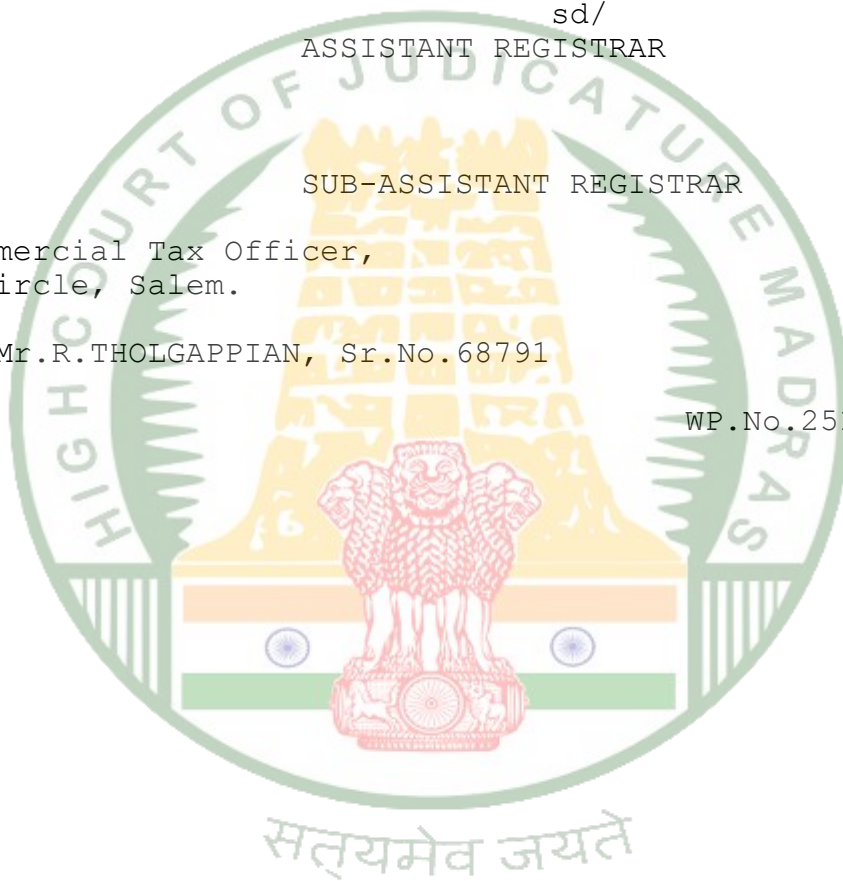
To  
The Deputy Commercial Tax Officer,  
Suramangalam Circle, Salem.

+1 CC to Mr.R.THOLGAPPIAN, Sr.No.68791

WP.No.25198 of 2017

SSI (CO)

TA-12/10/2017



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