

IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 28.06.2017

CORAM

THE HONOURABLE MR. JUSTICE M.DURAI SWAMY

W.P.No.16191 of 2017

Tvl. Jaiswal Import Cargo Services,
Represented by its Authorised Signatory
No.5/3, 3rd Cross Street,
New Colony,
Chromepet, Chennai - 600 044.

.... Petitioner

v.

1. The Deputy Commercial Tax Officer,
Hosur Outward Check Post, Hosur.
2. The Assistant Commissioner (CT),
Hosur (North).
3. The Joint Commissioner (CT),
Salem Division, Salem.

.... Respondents

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of Mandamus, directing the respondents to grant refund of an amount of Rs.4,17,460/- along with interest in accordance Section 42(5) of the TNVAT Act, 2006 immediately.

For Petitioner : Mr.Adithya Reddy

For Respondents : Mr.S.Kanmani Annamalai,
Special Government Pleader (Tax)

O R D E R

The petitioner has filed the above writ petition to issue a writ of Mandamus, directing the respondents to grant refund for a sum of Rs.4,17,460/- along with interest in accordance with Section 42(5) of the Tamil Nadu Value Added Tax Act, 2006 (hereinafter referred to as the "TNVAT Act, 2006").

2. The learned counsel appearing for the petitioner submitted that inspite of the 1st respondent's order dated 09.03.2017, finding that a sum of Rs.4,17,460/- is liable to be refunded to the petitioner, the 3rd respondent has not issued the voucher to the petitioner till date.

3. Mr.S.Kanmani Annamalai, learned Special Government Pleader taking notice for the respondents, submitted that the 3rd respondent may be directed to issue the voucher in Form-P to the petitioner, as per the orders of the 1st respondent dated 09.03.2017.

4. In view of the submissions made by the learned counsel on either side, I direct the 3rd respondent to issue the refund voucher in Form-P to the petitioner, as per the orders of the 1st respondent dated 09.03.2017, within a period of two weeks from the date of receipt of a copy of this order.

5. With this observation, the writ petition is disposed of. No costs.

Sd/-
Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

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To

1. The Deputy Commercial Tax Officer, Hosur Outward Check Post, Hosur.
2. The Assistant Commissioner (CT), Hosur (North).
3. The Joint Commissioner (CT), Salem Division, Salem.

+1 cc to Special Government Pleader Taxes sr 45296
+1 cc to Mr.Adithya Reddy Advocate sr 44985

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