

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.10.2017

CORAM

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

Writ Petition No.26550 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 1 and 3 to issue the refund of Rs.44,34,795/- (Rupees Forty Four Lakhs Thirty Four Thousand Seven Hundred and Ninety Five only) paid vide D.D.NJ.No.251987, dated 15.04.2014, issued in favour of the second respondent along with interest.

For Petitioner : Mr.Adithya Reddy

For Respondents : Mrs.Narmadha Sampath,
Special Government Pleader

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O R D E R

Heard Mr.Adithya Reddy, the learned counsel appearing for the petitioner and Mrs.Narmadha Sampath, the 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 1 and 3 to refund a sum of Rs.44,34,795/- paid by Demand Draft, dated 15.04.2014 as a condition precedent for the petitioner to enable to file an Appeal before the Appellate Authority, challenging the revised assessment order, dated 19.05.2017, under the provisions of the Central Sales Tax Act, 1956 for the year 2009 - 2010.

3. The petitioner's case is that, the Appeal Petition has been allowed, and consequently, the petitioner's Assessing Officer, i.e., the first respondent has given effect to the Order passed by the Appellate Authority/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 to the respondents 1 and 2.

4. The learned counsel for the petitioner would further submit that, in a similar case filed by the petitioner herein, this Court, disposed of the Writ Petition, with certain directions and the learned counsel prays, that similar direction may be issued in the present Writ Petition, as well.

5. The learned Special Government Pleader would submit that they do not have any objection for granting the similar relief.

6. Accordingly, the Writ Petition is disposed of with a direction to respondents to consider the petitioner's representations, dated 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 for effective compliance of the direction. No costs.

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ASSISTANT REGISTRAR

/TRUE COPY/

SUB-ASSISTANT REGISTRAR

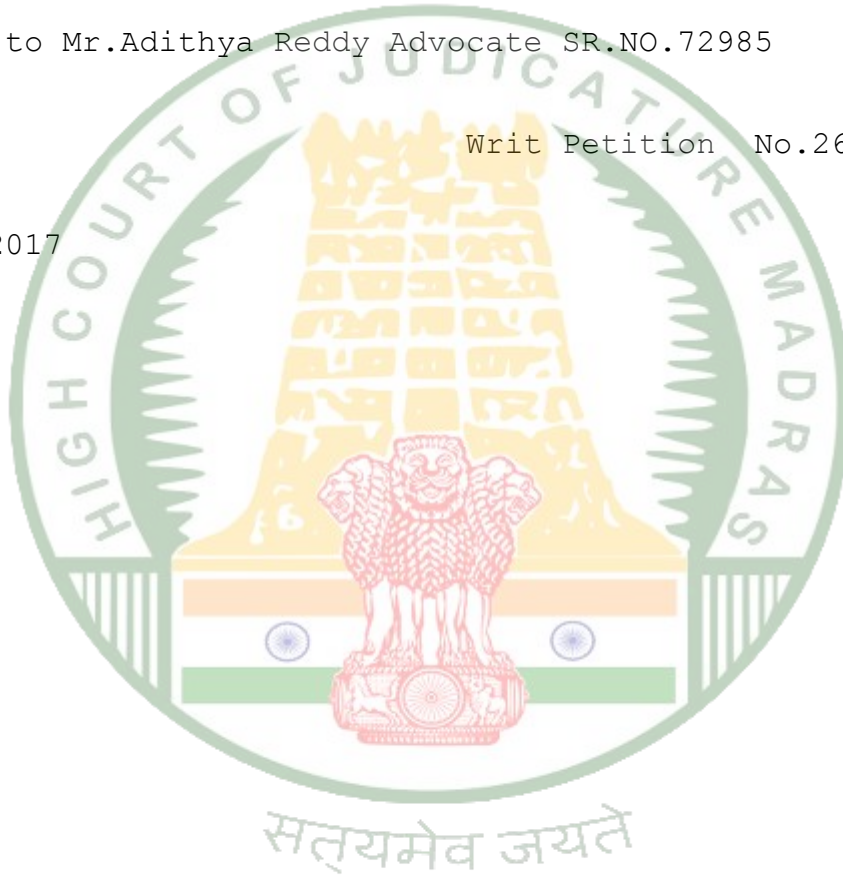
To

1. The Commercial Tax Officer,
Hosur (North).
2. The Assistant Commissioner (CT),
Namakkal (Rural) Circle,
Namakkal.
3. The Joint Commissioner (CT),
Salem.

+1CC to Mr.Adithya Reddy Advocate SR.NO.72985

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KK[CO]
MK:29/11/2017



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