

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 13.10.2017
Coram

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

Writ Petition No.26791 of 2017

M/s. Preethams,
rep. by its Managing Partner,
M.Balamurali Krishna

...Petitioner

Vs.

The Commercial Tax Officer,
Gudiyatham (East)Circle,
Gudiyatham, Vellore District.

....Respondent

Writ Petition, filed under Article 226 of the Constitution of India, for issuance of Writ of Mandamus, directing the respondent to issue Form 'P' to enable the petitioner to claim the accumulated VAT credit of Rs.21,77,476/- as per the petitioner's letter, dated 29.08.2017.

For Petitioner : M/s.R. Hemalatha

For Respondent : Mrs. Narmadha Sampath
Special Government Pleader

O R D E R

Heard Mrs.R. Hemalatha, the learned counsel appearing for the petitioner and Mrs. Narmadha Sampath, the learned Special Government Pleader, accepting notice on behalf of the respondent. With the consent of learned counsel appearing on either side, the Writ Petition is taken up for disposal.

2. The petitioner seeks for a direction upon the respondent to issue Form 'P' to enable them to claim the accumulated VAT credit of Rs.21,77,476/- as per their representation, dated 29.08.2017.

3. It is seen that the said representation was received by the respondent on 29.08.2017, as per the signature and seal affixed in the copy of the representation. Since the representation is yet to be considered and the same was given only in August, 2017, the respondent should be granted

reasonable time to consider the matter, as the refund claim is from the period 2009-10 to 2016-17.

4. Accordingly, without going into the merits of the contentions raised by the petitioner as against their eligibility for refund or otherwise, there will be a direction to the respondent to consider the representation, dated 29.08.2017 by affording an opportunity of personal hearing and pass orders on merits and in accordance with law within a period of eight weeks from the date of receipt of a copy of this order. No costs.

Sd/-

ASST. REGISTRAR

/TRUE COPY/

SUB ASST. REGISTRAR

To

The Commercial Tax Officer,
Gudiyatham (East) Circle,
Gudiyatham, Vellore District.

+1 CC to Mr. R.Hemalatha, Advocate SR.NO.73667

+1 CC to Government Pleader SR.No.74141

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GJ(CO)
VC (22/11/2017)

सत्यमेव जयते

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