IN THE HIGH COURT OF JUDICATURE AT MADRAS
Dated : 03.02.2017
Coram
THE HONOURABLE MR. JUSTICE RAJIV SHAKDHER
W.P.No.2695 of 2017
and WMP Nos.2642 and 2643 of 2017

M/s.Jindal Dyechem Industries (P) Ltd.,
represented by its General Manager,
No.3, Narashimadasari Lane,
Chennai-600 001. .. Petitioner

vs.

The Assistant Commissioner (CT) (FAC),
Moormarket Assessment Circle,
Chennai. .. Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of Certiorari, or any other appropriate writ, direction or order calling for the records of the respondent in his proceedings in TIN 33020381242/2015-16, quash the assessment order dated 30.12.2016 passed therein and pass such further or other order or orders as this Hon'ble Court may deem fit and proper in the circumstances of the case.

* * *

For Petitioner : Mr.P.Rajkumar

For Respondent : Mr.K.Venkatesh,
Government Advocate

ORDER

WMP No.2642 of 2017 (To Dispense with)
in WP No.2695 of 2017

1. Allowed, subject to just exceptions.

WP No.2695 of 2017
and WMP No.2643 of 2017

2. Issue notice. Mr.K.Venkatesh, learned Government Advocate, accepts notice on behalf of the respondent.

2.1. With the consent of the learned counsels for the parties, the writ petition is taken up for hearing and final disposal.

3. In effect, the main grievance of the petitioner appears to be disallowance of refund of Compounding fee, which was ordered in its favour, vide order dated 30.01.2017.

4. Learned counsel for the petitioner concedes that there is no provision under the Tamil Nadu Value Added Tax Act, 2006, for suo-motu adjustment of refund, against monthly returns, notwithstanding the fact that via the order dated 30.01.2017, the Commercial Tax Officer, Group VII, Enforcement (Central), Chennai, has ordered refund, in favour of the petitioner, in the sum of Rs.1,17,32,560/-.

4.1. It is stated by the counsel for the petitioner that the voucher for the refunded amount, i.e., Rs.1,17,30,560/- (Rupees one crore seventeen lakhs thirty thousand five hundred and sixty only), has not been issued to the petitioner, as yet.

5. Learned counsel for the petitioner says that in so far as the impugned order is concerned, the petitioner will take recourse to an appropriate proceeding in accordance with the provisions of the Tamil Nadu Value Added Tax Act, 2006, and therefore, liberty be given to withdraw the captioned writ petition.

6. The writ petition is, accordingly, dismissed as withdrawn, with liberty, as prayed for.

7. Needless to say, if a refund order has been issued in favour of the petitioner, the concerned authority will expedite the process of refunding the amount, albeit, in accordance with law.

8. Consequently, pending application shall also stand closed. No costs.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

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To

The Assistant Commissioner (CT) (FAC),
Moormarket Assessment Circle,
Chennai.

+1 cc to Mr.P.Rajkumar Advocate sr 6999
+1 cc to the Special Government Pleader(T) High Court sr 7027

W.P.No.2695 of 2017

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