

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.11.2017

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.NO.27925 OF 2017

Tvl.Madhu Jayanthi International
Ltd., rep.by its Manager R.Sivakumar

...Petitioner

Vs

The Assistant Commissioner of Sales
Tax, Velandipalayam Assessment
Circle, Coimbatore-2.

...Respondent

PETITION under Article 226 of The Constitution of India praying for the issuance a Writ of Mandamus directing the respondent herein to process Form 'W' filed manually by the petitioner from the month of March 2013 to March 2016 amounting to Rs.1,42,16,154/- and grant refund within a stipulated period.

For Petitioner : Mr.K.R.Krishnan
For Respondent : Mr.S.Kanmani Annamalai, AGP

O R D E R

Mr.S.Kanmani Annamalai, learned Additional Government Pleader accepts notice for the respondent. Heard both. By consent, the writ petition itself is taken up for final disposal.

2. The petitioner has filed this writ petition seeking a direction to the respondent to process Form W manually filed by the petitioner for the period from March 2013 to March 2016 and grant refund.

3. The petitioner's case is that Form W has been filed within the stipulated time of 180 days, as the dealer's turnover related to export turnover attracting 'zero' (0) rate of tax. It is further stated that there is no legal embargo to consider the manually filed forms and a similar view was taken by this Court in the case of Tvl.Mahaajay Spinners India Pvt. Ltd. Vs. CTO, Arisipalayam Assessment Circle, Salem [W.P.No.28275 of 2016] dated 30.8.2016.

4. Considering the above submissions made by the petitioner, the writ petition is disposed of with a direction to the

respondent to consider the representations of the petitioner dated 07.10.2017, followed by the reminder dated 10.10.2017 and pass appropriate orders thereon on merits and in accordance with law, within a period of four weeks from the date of receipt of a copy of this order. While doing so, the respondent shall take note of the decision of this Court in the case of Tvl.Mahaajay Spinners India Pvt. Ltd. No costs.

-s/d-
Assistant Registrar (CS-IV)

True Copy

Sub-Assistant Registrar

To

The Assistant Commissioner of Sales Tax, Velandipalayam
Assessment Circle, Coimbatore-2.

+1 CC to Mr.K.R. Krishnan, Advocate sr 77208.

+1 cC to Spl. Govt. Pleader sr 77890.

WP.No.27925 of 2017

SP(14/11/2017)



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