

In the High Court of Judicature at Madras

Dated : 16.11.2017

Coram :

The Honourable Mr. Justice T.S.SIVAGNANAM

Writ Petition No.29327 of 2017

M/s.P.R.N.Petroleum rep. by
its Proprietrix S.Pranambal

...Petitioner

Vs

1.The Union Territory of Pondicherry,
rep. By its Finance Secretary,
Pondicherry.

2.The Commercial Tax Officer,
Karaikkal.

3.The Commissioner, office of the
Commissioner of Commercial
Taxes, Puducherry.

...Respondents

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for the records of the second respondent in No.34800006134/CTO/KKL/2017-18, quash the impugned communication dated 03.11.2017 passed therein and further direct the second respondent to refund a sum of Rs.20,19,644/-, which was collected by way of penal interest from the petitioner.

For Petitioner : Mrs.Hema Muralikrishnan for
Ms.N.P.Shanthi

For Respondents : Mr.C.T.Ramesh, AGP (P)

ORDER

Mr.C.T.Ramesh, learned Additional Government Pleader (Puducherry) accepts notice for the respondents. Heard both. By consent, the writ petition itself is taken up for final disposal.

2. The petitioner is aggrieved by a communication sent to them dated 03.11.2017 stating that the matter of refund of penalty is under consideration of the Department, that the opinion of the Senior Government Pleader of this Court has been requested, that a decision will be taken shortly and that the petitioner was requested to cooperate with the Department.

3. In my considered view, the petitioner cannot be aggrieved by the impugned communication, as it is not an order,

but only an intimation. Therefore, the question of quashing the impugned communication does not arise. Be that as it may, the learned Additional Government Pleader appearing for the respondents submits that the respondents are ready to refund the penalty amount paid by the petitioner and seeks four weeks' time to effect such refund.

4. The said submission of the learned Additional Government Pleader is placed on record.

5. Accordingly, while declining the relief sought for, the writ petition is disposed of with a direction to respondents 2 and 3 to effect refund of penalty paid by the petitioner within a period of four weeks from the date of receipt of a copy of this order. No costs.

Sd/-

Assistant Registrar (CS-)

//True Copy//

Sub Assistant Registrar

RS

To

- 1.The Finance Secretary to Union Territory of Pondicherry, Pondicherry.
- 2.The Commercial Tax Officer, Karaikkal.
- 3.The Commissioner, office of the Commissioner of Commercial Taxes, Puducherry.

+1cc to Mr.N.P.SHANTHI Advocate, S.R.No. 81562

+1cc to the Government Pleader, S.R.No. 81553

सत्यमेव जयते

WP.No.29327 of 2017

TR(04/12/2017)

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