

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.10.2017

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.No.35369 of 2007

M/s.Santhosh Furniture,
Rep. By its Proprietrix
Mrs.Santha Antony,
No.39, V.H. Road,
Coimbatore - 641 001.

... Petitioner

Vs.

The Commercial Tax Officer (FAC),
N.H. Road Circle,
Coimbatore - 641 018.

... Respondent

Prayer: Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Mandamus directing the respondent to grant refund a sum of Rs.86,361/- forthwith to the petitioner as per the representation dated 12.11.2007.

For Petitioner : Mr.S.Rajasekar

For Respondent : Mrs.Narmatha Sampath
Special Government Pleader

ORDER

The petitioner seeks for an innocuous relief to direct the respondent to grant refund by considering his representation dated 12.11.2007. The said representation was based upon an order passed by the Additional Appellate Assistant Commissioner (CT)/CBE in Appeal No.1097/06 dated 11.08.2006, by which, the assessment order under the provisions of the Tamil Nadu General Sales Tax Act for the assessment year 2003-2004 was modified.

2.It is not known as to whether the Revenue has preferred any further appeal as against the order passed by the first Appellate Authority. Be that as it may, if there is no other legal impediment, the respondent should consider the petitioner's representation.

3.With this observation, there will be a direction to the respondent to consider the petitioner's representation dated 12.11.2007 and pass orders on merits and in accordance with law. The petitioner is directed to forward a copy of the representation along with the copy of this order to the respondent, for compliance of the direction within a period of twelve weeks from the date of receipt of copy of the representation is received. Accordingly, the Writ Petition stands disposed of. No costs.

Sd/-

Assistant Registrar (CS-VI)

//True Copy//

Sub Assistant Registrar

Sgl

To

The Commercial Tax Officer (FAC),
N.H. Road Circle,
Coimbatore - 641 018.

+ 1 cc to Special Government Pleader SR.74453
+ 1 cc to M/s. R. Hemalatha, Advocate Sr.74514

W.P.No.35369 of 2007

RSI (CO)
EU(16/11/2017)

सत्यमेव जयते

WEB COPY