BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 14.02.2017

CORAM

THE HON'BLE MR.JUSTICE S.VAIDYANATHAN

W.P.(MD) No.2477 of 2017

M/s.Senthil Murugan Jewellers,
represented by its Partner G.Sridhar,
106-108, South Avani Moola Street,
Madurai. ... Petitioner

Vs.

The Assistant Commissioner(CT),
(Formerly known as The Commercial Tax Officer),
Mahal Assessment Circle,
Madurai. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a writ of Mandamus,directing the respondent to pass a revision order for the assessment year 2002-2003 under the TNGST Act by giving effect to the order of the Sales Tax Appellate Tribunal(AB), Madurai in MTA.No.62 of 2005, dated 17.8.2011 and issue refund voucher within the time stipulated by this Court.

For Petitioner : M/s.S.Karunakar
For Respondent : Mr.R.Karthikeyan
Addl.Govt.Pleader

O R D E R

This Writ Petition has been filed, seeking a direction to the respondent to pass a revision order for the assessment year 2002-2003 under the TNGST Act by giving effect to the order of the Sales Tax Appellate Tribunal(AB), Madurai in MTA.No.62 of 2005, dated 17.8.2011 and issue refund voucher within the time stipulated by this Court.

2.MrR.Karthikeyan, learned Additional Government Pleader takes notice for the respondent. By consent of both parties, the Writ Petition itself is taken up for final disposal at the admission stage itself.

3.When the matter is taken up for hearing, the learned Additional Government Pleader appearing for the respondent objected for the grant of the prayer as sought for by the Petitioner and the objection made by the learned counsel for the respondent is that they have to ascertain as to whether any appeal is filed by the respondent/department as against the order impugned herein, dated 17.8.2011.

4.If no appeal is filed, the representation of the Petitioner, dated 16.9.2015 followed by the latest representation, dated 27.12.2016 may be considered in the light of decision of this Court made in W.P(MD)No.20363 of 2016, dated 5.1.2017 and the benefit granted in the above order may be extended to the Petitioner and such decision shall be taken by the respondent within a period of one month from the date of receipt of a copy of this order.

5.With the above direction, the Writ Petition stands disposed of. No costs.

Sd/-
Assistant Registrar(AE)

/TRUE COPY/

Sub Assistant Registrar

To:

The Assistant Commissioner(CT),
(Formerly known as The Commercial Tax Officer),
Mahal Assessment Circle,
Madurai.

Copy to
The Additional Government Pleader,
Madurai Bench of Madras High Court,
Madurai.

+1 cc to MR.S.KARUNAKAR, ADVOCATE, SR NO:8170

vsn
SVA/MR/02.03.2017/2P/4C

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