BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 14.02.2017

CORAM

THE HON'BLE MR.JUSTICE S.VAIDYANATHAN
W.P.(MD) No.2480 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 2003-2004 under the TNTL Act by giving effect to the order of the Honourable High Court in W.P(MD)No.5098 of 2009, dated 27.09.2011 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 2003-2004 under the TNTL Act by giving effect to the order of the Honourable High Court in W.P(MD)No.5098 of 2009, dated 27.09.2011 and issue refund voucher within the time stipulated by this Court.

2.Mr.R.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.The Petitioner in this Writ Petition has sought for a direction to the respondent to pass a revision order for the assessment year 2003-04 giving effect to the order of this Court in W.P(MD)No.5098 of 2007, dated 27.09.2011 with regard to the non-applicability of Luxury Tax to the Petitioner/concern and that Writ Petition was allowed on 27.09.2011 and that the Petitioner has also made a request in this Writ Petition to the respondent for issuance of refund of voucher so that the matter may be given a quietus.

4.In view of the above, the respondent is directed to consider the representation of the Petitioner, dated 16.09.2015 followed by latest representation, dated 27.12.2016 in the light of the order of this Court made in W.P(MD)No.5098 of 2009, dated 27.09.2011, if no Writ Appeal was filed against the said order. Such exercise shall be done 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(CS-II)

/TRUE COPY/

Sub Assistant Registrar

To:

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

+1cc to M/S.THE SPECIAL GOVERNMENT PLEADER, SR NO:8637
+1 cc to MR.S.Karunakar, ADVOCATE, SR NO:8167

vsn
sva/jm/03.03.2017/2p/3c

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