



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 13.03.2017

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THE HONOURABLE MR.JUSTICE S.S.SUNDAR

W.P.(MD).No.4159 of 2017 and
W.M.P.(MD).No.3311 of 2017S.Manikandamariappan, Proprietor Sree Krishna Carbide,
Represented by its Power Agent

T.Subramanian

..Petitioner

Vs

1.The State Tamil Nadu, Represented by its
Secretary to Government, Department of Commercial Taxes,
Fort.St. George, Beach Road,
Chennai - 600 009.2.The Commissioner of Commercial Taxes,
2nd Floor, Elilagam, Chepauk, Chennai - 600 005.3.The Commercial Tax Officer,
Ettayapuram, Tuticorin District.

.. Respondents

PRAYER: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus, directing the third respondent to issue the refund voucher for Rs.4,25,577.00 (24(3) interest Rs.3,85,577.00 and the advance Tax Rs.40,000.00 along with interest if any as per the representation submitted to the third respondent by the petitioner on 30.12.2016 (Received by the 3rd respondent on 03.01.2017) and a further representation on 06.02.2017 (received by the 3rd respondent on 09.02.2016.)

For Petitioner	: Mr.M.MD.Ibrahim Ali
For Respondents	: Mr.R.Karthikeyan, Additional Government Pleader

O R D E R

This Writ petition has been filed by the petitioner for issuance of a Writ of Mandamus, directing the third respondent to issue the refund voucher for Rs.4,25,577.00 (24(3) interest Rs.3,85,577.00 and the advance Tax Rs.40,000.00 along with interest if any as per the representation submitted to the third respondent by the petitioner on 30.12.2016 (Received by the 3rd respondent on 03.01.2017) and a further representation on 06.02.2017 (received by the 3rd respondent on 09.02.2016.)

<https://hcservices.ecourts.gov.in/hcservices/>

2. Heard the learned counsel appearing for the petitioner and the learned Additional Government Pleader appearing for the

respondents.

3. Mr.R.Karthikeyan, learned Additional Government Pleader, takes notice for the respondents. By consent, the Writ petition itself is taken up for final disposal.

4. Though the petitioner has filed this Writ petition for issuing a Writ of Mandamus seeking positive direction against the third respondent, the learned counsel for the petitioner would submit that it will be sufficient if a direction is issued to the third respondent to consider the representations of the petitioner, dated 30.12.2016 and 06.02.2017, on merits within a time stipulated by this Court.

5. Considering the limited scope of the prayer in the Writ petition, this Court is inclined to issue the following direction:-

"Without expressing any opinion on the merits of the matter, the third respondent is directed to consider the representation of the petitioner, dated 30.12.2016 and 06.02.2017, regarding the issuance of the Refund Voucher, and pass appropriate orders purely on merits and in accordance with law, within a period of eight weeks from the date of receipt of a copy of this order."

6. Accordingly, the Writ petition is disposed of. No costs. Consequently, connected Miscellaneous petition is closed.

Sd/-

Assistant Registrar(AD-II)

/True Copy/

Sub-Assistant Registrar

To

- 1.The State Tamil Nadu,
Represented by its Secretary to Government,
Department of Commercial Taxes,
Fort.St. George, Beach Road,
Chennai - 600 009.
- 2.The Commissioner of Commercial Taxes,
2nd Floor, Elilagam, Chepauk, Chennai - 600 005.
- 3.The Commercial Tax Officer,
Ettayapuram, Titocorin - District.

+1 CC TO MR.MD.IBRAHIM ALI,ADVOCATE,SR NO.14311
+1 CC TO SPECIAL GOVERNMENT PLEADER SR NO.14696

PMU

MAS/SKN-RSK:27.03.2017:2P-6C

ORDER MADE IN
W.P. (MD) .No.4159 of 2017
13.03.2017



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