



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED:10.01.2017

CORAM:

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.(MD)No. 421 of 2017

WEB COPY

M/s. Kalpataru Power Transmission Ltd.,
Rep.by its Authorised Signatory
Mr. Jeyendra Govindlal Shah,
2nd Floor, Bawa Building,
Kailasapuram North Street,
Tirunelveli Junction.

... Petitioner

Vs.

1.The Assistant Commissioner (CT),
Tirunelveli Junction Assessment Circle,
Tirunelveli.

2.The Assistant Commissioner (CT),
Palayamkottai Assessment Circle,
Tirunelveli.

... Respondents

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus, to direct the 1st respondent to refund the amount of taxes paid in excess along with interest due thereon for the assessment Year 2006-07 as contemplated under section 24(4) of the Tamil Nadu General Sales Tax Act, 1959 read with rule 16 of the Tamil Nadu General Sales Tax Rules, 1959.

For Petitioner : Mr. R.D.Ganesan

For Respondents : Mr. R.Karthikeyan

Additional Government Pleader

O R D E R

This Writ Petition has been filed, seeking a direction to the 1st respondent to refund the amount of taxes paid in excess along with interest due thereon for the assessment Year 2006-07, as contemplated under section 24(4) of the Tamil Nadu General Sales Tax Act, 1959 read with rule 16 of the Tamil Nadu General Sales Tax Rules, 1959.

2. Heard the learned counsel on either side.

3. Considering the limited scope of the prayer made in this writ petition, without expressing any view on the claim made by the petitioner, the first respondent is directed to consider the ~~several reasons~~ of the petitioner, dated 26.12.2016 and pass appropriate orders on the same, on merits and in accordance with law, within a period of four weeks from the date of receipt of a



copy of this order, preferably on or before 28th February, 2017. It is needless say that while disposing of the representation for refund of money, the interest due to the petitioner may also be considered, as per law.

4. Even though it has been represented by the learned Additional Government appearing for the respondents that revision of assessment has got to be done, that would not preclude them from considering the case independently de hors the revision of assessment.

With the above direction, the Writ Petition is disposed of.
No Costs.

Sd/-

Assistant Registrar(AE)

/True Copy/

Sub Assistant Registrar

To

1.The Assistant Commissioner (CT),
Tirunelveli Junction Assessment Circle,
Tirunelveli.

2.The Assistant Commissioner (CT),
Palayamkottai Assessment Circle,
Tirunelveli.

+1cc to Mr.R.D.Ganesan,Sr no 2015

+1cc to Special Government Pleader sr no 2288

pm

ms skn mm 27 01 2017 2p 5c

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