



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 22.03.2017

CORAM

WEB COPY

THE HONOURABLE MR.JUSTICE S.S.SUNDAR

W.P.(MD).No.4800 of 2017

M/s. Samy Auto Centre,
Represented by its partner K.S.S.A.Ramasamy,
83, T.P.K.Road, Madurai.

..Petitioner

Vs.

The Assistant Commissioner (CT)
West Veli Street Assessment Circle,
Madurai.

..Respondent

PRAYER: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus, directing the respondent to pass a revision order for the assessment year 2009-10 under the TNVAT Act by giving effect to the order of the Sales Tax Appellate Tribunal (AB), Madurai in MTSA No.48 of 2013, dated 08.07.2015 and issue refund voucher within the stipulated period as may be fixed by this Court.

For Petitioner : Mr.S.Karunakar

For Respondent : Mr.R.Karthikeyan,
Additional Government Pleader(Tax)

O R D E R

This Writ petition has been filed by the petitioner for issuance of a Writ of Mandamus, directing the respondents to pass a revision order for the assessment year 2009-10 under the TNVAT Act by giving effect to the order of the Sales Tax Appellate Tribunal (Additional Bench), Madurai, in M.T.S.A No.48 of 2013, dated 08.07.2015 and issue refund voucher within the stipulated period as may be fixed by this Court.

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

3.Mr.R.Karthikeyan, learned Additional Government Pleader(Tax),
<https://hcservices.ecourts.gov.in/hcservices/>
takes notice for the respondent. By consent, the Writ petition itself is taken up for final disposal.



4. This Writ petition is for issuing a Writ of Mandamus, the petitioner has given a representation, dated 18.02.2017, seeking refund on the basis of the order of the Sales Tax Appellate Tribunal (Additional Bench), Madurai, in M.T.S.A.No.48 of 2013, dated 08.07.2015. Hence, the learned counsel for the petitioner submit that the petitioner will be satisfied if a direction is issued to the respondent to consider the representation of the petitioner, dated 18.02.2017, within the time stipulated by this Court.

5. Having regard to the limited scope of the prayer in the Writ petition and the submissions made by the learned counsels on either side, without expressing any opinion on the merits of the matter, this Court is inclined to issue the following direction:-

"The respondent is directed to consider the representation of the petitioner, dated 18.02.2017, and pass appropriate orders on merits and in accordance with law, within a period of six weeks from the date of receipt of a copy of this order."

6. Accordingly, the Writ petition is disposed of. No costs.

Sd/-

Assistant Registrar(Co)

/True Copy/

Sub-Assistant Registrar

To

The Assistant Commissioner (CT)
West Veli Street Assessment Circle,
Madurai.

+1 CC TO M/S.S.KARUNAKAR, ADVOCATE, SR NO.17131

pmu

MAS/SKN:10.04.2017:2P-3C

ORDER MADE IN
W.P. (MD) .No.4800 of 2017
22.03.2017 (4/4)