



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 24.03.2017

WEB COPY

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THE HONOURABLE MR.JUSTICE S.S.SUNDAR

W.P. (MD) .No.5112 of 2017

M/s.Harihar Alloys Private Ltd.,
No.6, Thomas Street, Race Course Road,
Trichy - 620 020.

.. Petitioner

Vs.

1. The Assistant Commissioner (CT),
Srirengam Assessment Circle,
Trichy.

2. The Commercial Tax Officer,
Thuraiyur Assessment Circle,
Trichy.

.. Respondents

PRAYER: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus, directing the first respondent to transfer the excess input tax credit of Rs.13,58,342.00 standing to the account of M/s.Harihar Forging (P) Ltd., to the second respondent herein to the account of the petitioner and further permit the petitioner to adjust the said sum of Rs.13,58,342.00 towards its output tax liability in their monthly returns.

For Petitioner	: Mr.S.Raja Jeya Chandra Paul
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 first respondent to transfer the excess input tax credit of Rs.13,58,342.00 standing to the account of M/s.Harihar Forging (P) Ltd., to the second respondent herein to the account of the petitioner and further permit the petitioner to adjust the said sum of Rs.13,58,342.00 towards its output tax liability in their monthly returns.

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 Writ petition has been filed for issuing a Writ of Mandamus to give a positive direction to the respondents, the learned counsel for the petitioner submit that the petitioner will be satisfied if a direction is issued to the first respondent to consider the representation of the petitioner, dated 29.12.2016 within the period stipulated by this Court.

5. Considering the limited scope of the prayer now made by the learned counsel for the Writ petitioner, without expressing any opinion on the merits of the matter, this Court is inclined to issue the following direction:-

"The first respondent is directed to consider the representation of the petitioner, dated 29.12.2016, and pass appropriate orders on merits and in accordance with law, after giving an opportunity of personal hearing to the petitioner, 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(C)

/True Copy/

Sub Assistant Registrar

To

1. The Assistant Commissioner (CT)
Srirengam Assessment Circle,
Trichy.

2. The Commercial Tax Officer,
Thuraiyur Assessment Circle,
Trichy.

+1cc to Mr.S.Raja Jeya Chandra Paul,Advocate Sr.No.17470

+1cc to Spl.Government Pleader Sr.No.18167

pmu

VB/SKN/RSK/SAR3/10.04.2017/2P/5C