

HON' BLE SRI JUSTICE V. RAMASUBRAMANIAN
AND
HON' BLE MS. JUSTICE J. UMA DEVI

Writ Petition No.23911 of 2016

ORDER: (*per Hon'ble Sri Justice V. Ramasubramanian*)

Aggrieved by the demand made by the Commercial Tax Officer for furnishing an indemnity bond even to forward the application for refund to the Joint Commissioner, the dealer has come up with the present writ petition.

2. The claim for refund is for an amount over and above Rs.70.00 lakh. Therefore, even admittedly, the claim falls within the pecuniary jurisdiction of the Joint Commissioner (CT) (Refunds), who is the fourth respondent herein. This fact is admitted by the respondents.

3. The only ground on which the respondents opposed the present claim is that the proceedings for revision have been initiated in January, 2017. But we do not think that it could be a ground for the Commercial Tax Officer to demand indemnity bond even to forward the claim to the Authority having jurisdiction to pass orders. As seen from the counter, the claim made by the petitioner appears to have been forwarded by the Commercial Tax Officer to the Joint Commissioner.

4. Therefore, the writ petition is disposed of, directing the fourth respondent to consider the claim for refund and pass orders in accordance with law, within a period of two weeks, from the

date of receipt of a copy of this order, without demanding any indemnity bond. No order as to costs. Pending miscellaneous applications, if any, in this writ petition shall stand closed.

V. RAMASUBRAMANIAN, J

J. UMA DEVI, J

Date: 23.01.2017
BSS



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106

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(per Hon'ble Sri Justice V. Ramasubramanian)



Date: 23.01.2017

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