

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.04.2018

CORAM

THE HON'BLE MR. JUSTICE T.S.SIVAGNANAM

W.P.No.5234 of 2018 &
W.M.P. No.6423 of 2018

M/s.Amco Batteries Ltd.
Rep. by its Company Secretary
No.43 Greams Road
Thousand Lights
Chennai-600 006.
Petitioner

...

The Assistant Commissioner(CT)
Nungambakkam Assessment Circle
Chennai-600 031.

...Respondent

सत्यमेव जयते

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records of the respondent in his proceedings in CST/34301/ 2013-14 quash the recovery notice dated 16.02.2018 issued therein and further direct the respondent to issue a refund voucher for a sum of Rs.85,13,407/- being the excess tax arrived at under the assessment order CST/34301/2013-14, dated

03.07.2017.

For Petitioner : Mr P.V.Sudakar

For Respondent : Mr.M.Hariharan,
Additional Govt. Pleader

ORDER

Heard Mr P.V.Sudakar, learned counsel appearing for the petitioner and Mr.M.Hariharan, learned Additional Government Pleader for the respondent.

2. The petitioner has filed this writ petition challenging the recovery notice dated 16.02.2018 and to direct the respondent to issue a refund voucher for a sum of Rs.85,13,407/- .

3. The impugned demand notice demands interest for belated payment of tax for the Assessment Year 2013-14.

4. It is not in dispute that the assessment order itself was set aside by order dated 03.07.2017. Consequently, the respondent has held that the petitioner has paid excess tax of Rs.85,13,407/- .

5. In the light of the above, the writ petition is allowed and the impugned order is quashed and the respondent is directed to issue refund voucher for a sum of Rs.85,13,407/- as mentioned in the assessment order dated 03.07.2017, within a period of four weeks, from the date of receipt of a copy of this order. No costs. Consequently, connected miscellaneous petition is closed. _

24.04.2018

Index : Yes/No

Rj

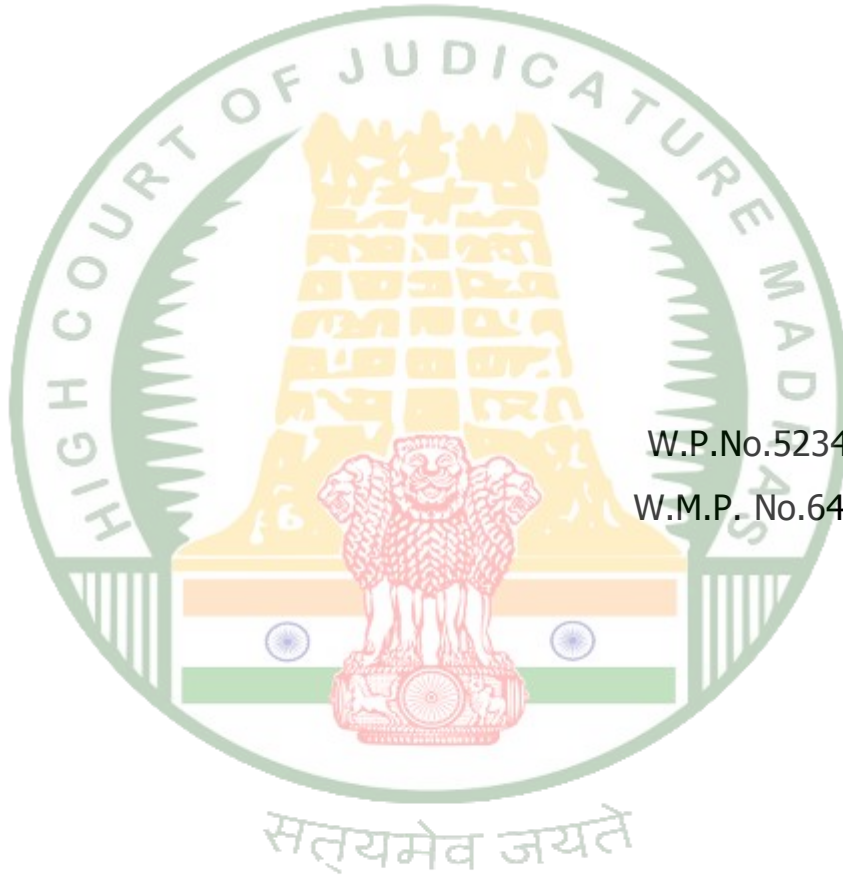
To

The Assistant Commissioner(CT)
Nungambakkam Assessment Circle
Chennai-600 031.

WEB COPY

T.S.SIVAGNANAM,J

Rj



W.P.No.5234 of 2018 &
W.M.P. No.6423 of 2018

WEB COPY

24.04.2018