

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16.03.2018

CORAM

THE HON'BLE MR. JUSTICE M.DURAI SWAMY

W.P.No.3376 of 2018

M/s.S.Rajagopal & Co.,
rep by its Partner R.Vijayamurugan
No.43, 7th East Main Road,
Gandhi Nagar, Vellore - 632 006,
Vellore District. ... Petitioner

Vs.

Commercial Tax Officer,
Gudiyatham (East) Circle,
Gudiyatham, Vellore District. ... Respondent

Petition filed under Article 226 of the Constitution of India to issue Writs of mandamus directing the respondent to refund a sum of Rs.26,24,917/- being Input Tax Credit closing balance as on March 2017 to the petitioner as per their reply dated 24.01.2018.

For Petitioner : Mr.S.Rajasekar
For Respondent : Mr.M.Hariharan,
Additional Government Pleader (Tax)

ORDER

The petitioner has filed the above Writ Petition to issue writ of mandamus directing the respondent to refund a sum of Rs.26,24,917/- being Input Tax Credit closing balance as on March 2017 to the petitioner as per the reply dated 24.01.2018.

2.When the matter is taken up for hearing, the learned counsel appearing for the petitioner submitted that the petitioner is restricting his prayer to direct the respondent to consider the petitioner's representation dated 24.01.2018. Further, the learned counsel submitted that it would suffice to direct the respondent to consider the petitioner's representation in accordance with law.

3.Mr.M.Hariharan, learned Additional Government Pleader (Tax) appearing for the respondent submitted that the respondent may be directed to consider the petitioner's representation on merits and in accordance with law.

4.Having regard to the submissions made by the learned counsel on either side, taking into consideration the limited prayer sought for by the petitioner, without expressing any opinion with regard to the merits of the case, I direct the petitioner to produce all the supportive documents, within one week from the date of receipt of a copy of this order, in respect of the claim made by them. The respondent is directed to consider the petitioner's representation dated 24.01.2018 and pass orders on merits and in accordance with law within three weeks thereafter.

5.With these observations, the Writ Petition is disposed of.
No costs.

Sd/-
Assistant Registrar(CS-IX)

//True Copy//

Sub Assistant Registrar

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To

The Commercial Tax Officer,
Gudiyatham (East) Circle,
Gudiyatham, Vellore District.

+1cc to Mr.R.Hemalatha Advocate, S.R.No.20381
+1cc to the Spl Government Pleader, S.R.No. 20727

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KGK(CO)
TR(23/03/2018)

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