

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.03.2018

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

Writ Petition No.5439 of 2018

M/s.Chandragiri Construction Company  
rep. By its Partner - K.M.Moideen Kunhi  
Administrative office at  
No.9/5, Thiruvallurvar colony,  
Makkinampatti Post,  
Pollachi - 642 003.  
Coimbatore District. .... Petitioner

Vs.

1. The Joint Commissioner (CT),  
Coimbatore Division,  
Commercial tax Buildings,  
Dr.Balasundaram road,  
Coimbatore - 641 018.
2. The Deputy Commissioner (CT),  
Commercial Tax Buildings,  
Palghat road,  
Pollachi - 642 001.
3. The Assistant Commissioner,  
(Commercial Taxes)  
Pollachi (Rural),  
Coimbatore District. ... Respondents

Prayer:Writ petition filed under Article 226 of the Constitution of India for issuance of a Writ of Mandamus to direct the respondents to refund the excess amount of tax collected from the petitioner to the tune of Rs.1,07,51,085/- (Rupees One crore seven lakhs fifty one thousand and eighty five only) for the assessment years 1999-2000 to 2004-2005 along with interest at the rate of 24% p.a. from 01.04.2005 till the date of payment.

For Petitioner : Ms.P.T.Asha  
for Mr.K.Premkumar

For Respondents : Mr.M.Hariharan,  
Additional Government Pleader (T)

O R D E R

Mr.M.Hariharan, learned Additional Government Pleader takes notice for the respondents. By consent of the parties, the main writ petition is taken up for final disposal.

2. The petitioner seeks for a mandamus directing the respondents to refund the excess amount of tax collected from the petitioner to the tune of Rs.1,07,51,085/- for the assessment years 1999-2000 to 2004-2005 along with interest at the rate of 24% p.a. from 01.04.2005 till the date of payment.

3. According to the petitioner, the respondents are bound to refund the excess tax amount collected from the petitioner which is the subject matter of the claim made by the petitioner before the respondents. Learned counsel for the petitioner submitted that such excess payment made by the petitioner is also certified by the authorities.

4. This Court, at this stage, is not expressing any view as it is for the respondents, more particularly, the 3<sup>rd</sup> respondent to consider and decide the claim of the petitioner on merits and in accordance with law. Therefore, this Writ Petition is disposed of by directing the 3<sup>rd</sup> respondent to consider the claim of the petitioner for refund of the excess tax payment and pass orders on the same on merits and in accordance with law within a period of four weeks from the date of receipt of a copy of this order, after affording an opportunity of personal hearing to the petitioner as well. No costs.

Sd/-

Assistant Registrar (CS-IV)

//True Copy//

Sub Assistant Registrar

vsi

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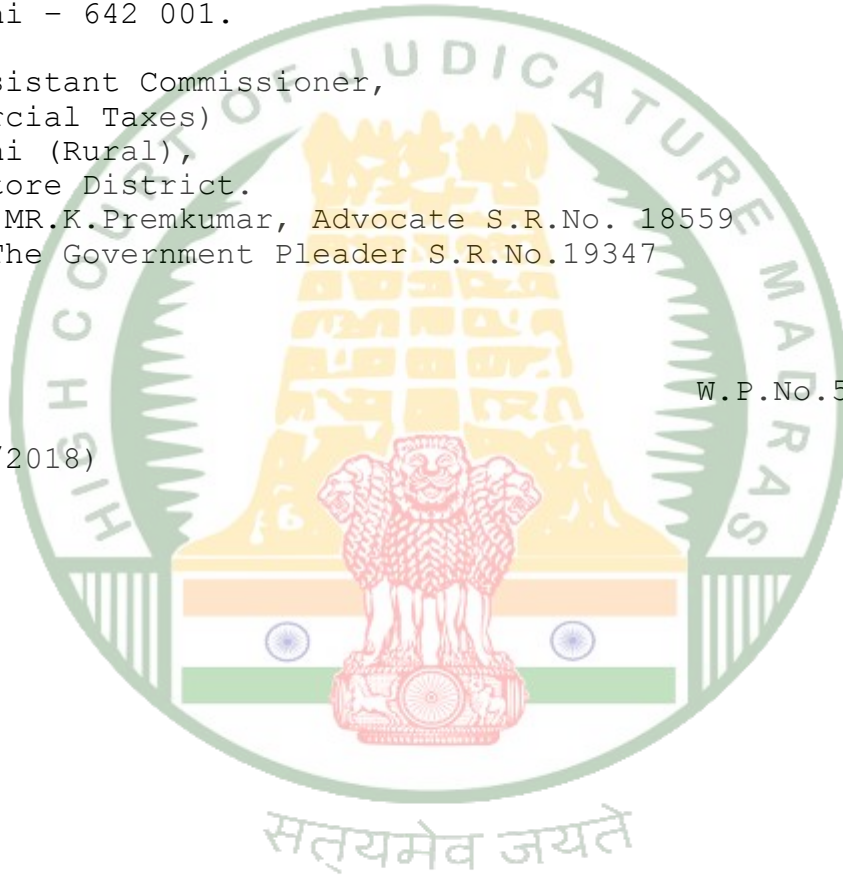
To

1. The Joint Commissioner (CT),  
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Coimbatore - 641 018.
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Palghat road,  
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3. The Assistant Commissioner,  
(Commercial Taxes)  
Pollachi (Rural),  
Coimbatore District.

+2CCs TO MR.K.Premkumar, Advocate S.R.No. 18559  
+1cc to The Government Pleader S.R.No.19347

W.P.No.5439 of 2018

RMP (15/03/2018)



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