

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.03.2018
CORAM

THE HONOURABLE MR. JUSTICE M.DURAI SWAMY

W.P.No.6656 of 2018

Sangi Chemicals,
No.25/2, Narayana Mudali Street,
Sowcarpet, Chennai - 600 079
rep by Proprietrix

.. Petitioner

Vs.

1.The Commercial Tax Officer,
Group-I, Central Enforcement Wing-I,
CT Buildings, Grems Road,
Chennai - 600 006.

2.The Assistant Commissioner (CT),
Sowcarpet Assessment Circle,
No.48/39, Rajaji Salai, 2nd Floor,
Chennai - 600 001.

.. Respondents

Petition filed under Article 226 of the Constitution of India to issue a Writ of mandamus directing the 2nd respondent to refund the amount of Rs.4,10,000/- collected without authority of law as claimed in the petitioner's letter dated 04.01.2018 within a time frame.

For Petitioner : Mr.Md.Ghafoor Ur Rahman

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

सत्यमेव जयते
O R D E R

By consent, the main Writ Petition is taken up for disposal at the admission stage itself.

2.The petitioner has filed the above Writ Petition to issue a Writ of mandamus directing the 2nd respondent to refund the amount of Rs.4,10,000/- collected without authority of law as claimed in the petitioner's letter dated 04.01.2018 within a time frame.

3.The learned counsel appearing for the petitioner submitted that the 1st respondent had collected a sum of Rs.4,10,000/- during the conclusion of inspection on 22.06.2017

erroneously when the 1st respondent has no authority to collect the same, therefore, the petitioner has given a letter dated 04.01.2018 for refunding the sum of Rs.4,10,000/-, which has not yet been done by the 2nd respondent.

4.Mr.M.Hariharan, learned Additional Government Pleader (Tax) taking notice for the respondents submitted that the 2nd respondent may be directed to consider the petitioner's representation dated 04.01.2018 in accordance with law.

5.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 2nd respondent to consider the petitioner's letter dated 04.01.2018 for the refund of the sum of Rs.4,10,000/-, which was collected during the conclusion of the inspection by the 1st respondent on 22.06.2017, on merits and in accordance with law, within a period of three weeks from the date of receipt of a copy of this order.

6.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

1.The Commercial Tax Officer,
Group-I, Central Enforcement Wing-I,
CT Buildings, Greams Road,
Chennai - 600 006.

2.The Assistant Commissioner (CT),
Sowcarpet Assessment Circle,
No.48/39, Rajaji Salai, 2nd Floor,
Chennai - 600 001.

+1cc to Mr.Ghafoor ur Rahaman, Advocate, S.R.No.22471

+1cc to the Government Pleader, S.R.No.22494

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SKV(CO)

RRK(10/04/2018)