IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.08.2018

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.21326 of 2018

M/s.Escorts Ltd.,
Now at
New No.811, Old No.434,
Poonamallee High Road,
Arumbakkam, Chennai-600 106
Rep. by the Authorized Signatory ... Petitioner

vs.

The Assistant Commissioner (CT)
Egmore-I Assessment Circle,
Chennai. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, directing the respondent herein to pass orders pursuant to the hearing conducted on 22.03.2017 in accordance with the judgment of this Hon'ble Court in WP.Nos.24458-24465 of 2016 dated 01.12.2016, besides refunding the excess amount of entry tax paid by the petitioner for the assessment years 1996-1997 to 2005-2006.

For Petitioner : Mrs.Hema Muralikrishnan
For Respondent : Mrs.Narmadha Sampath
Additional Advocate General
Assisted by
Mrs.G.Dhana Madhri
Government Advocate (Tax)

O R D E R

Mrs.G.Dhana Madhri, learned Government Advocate (Tax) takes notice for the respondent, who is being represented by Mrs.Narmadha Sampath, learned Additional Advocate General. By consent of the parties, the main writ petition itself is taken up for final disposal at the admission stage.

2. Head both sides.

3. The petitioner-Company claims refund of excess amount paid towards the entry tax for the assessment years 1996-19997 to 2005-2006. The petitioner earlier has filed WP.Nos.24458 to 24465 of 2016 and sought for mandamus directing the Assistant Commissioner (CT), Egmore-I Assessment Circle, Chennai, the respondent herein to refund the excess entry tax paid by the petitioner for the assessment years 1996-1997 to

2005-2006. The said writ petitions were disposed of on 01.12.2016 with a direction to the respondent to consider the petitioner's application for refund of excess entry tax paid and pass appropriate orders on merits and in accordance with law, after affording an opportunity of personal hearing to the petitioner. Pursuant to the said order, personal hearing was held, wherein, the petitioner has filed their written submission as well on 22.03.2017. Now, the grievance before this Court in this writ petition is that till this date, the respondent has not passed any order, as directed by this Court in the earlier order passed on 01.12.2016.

4. The learned Additional Advocate General for the respondent submitted that the petitioner is not entitled to refund the excess amount of entry tax as claimed by them.

5. On the other hand, the learned counsel for the petitioner contended that the claim of the petitioner is supported by several decisions of this Court.

6. This Court, at this stage, is not expressing any view on the respective contention of the parties, as the present relief sought for by the petitioner is only to issue a direction to the respondent to pass orders in pursuant to the personal hearing held on 22.03.2017 in accordance with the order already passed by this Court on 01.12.2016 in WP.Nos.24458 to 24465 of 2016. Whether the petitioner is entitled to get refund or not, is purely a question, which has to be considered and decided by the respondent, by applying the law and the facts and therefore, this Court, at this stage, is not expressing any view on the same. However, as it is admitted that the final order has not been passed by the respondent till this date, even though, the personal hearing was held as early as on 22.03.2017, this writ petition is disposed of, by directing the respondent to pass final orders on merits and in accordance with law, within a period of eight weeks from the date of receipt of a copy of this order. No costs.

Sd/-
Assistant Registrar (CS-II)

// True Copy//

Sub Assistant Registrar

To
The Assistant Commissioner (CT)
Egmore-I Assessment Circle,Chennai.

+1cc to Mr.B.Raveendran, Advocate SR.No.57307
+1cc to Special Government Pleader SR.No.57322

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NRI(CO)
SM1/24.08.2018