In the High Court of Judicature at Madras

Dated : 05.2.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition Nos.2402 & 2403 of 2018

M/s.Alkraft Thermotechnologies (Pvt.) Ltd., rep.by Authorized Signatory Mr.P.Sirajudeen ...Petitioner in both W.Ps

Vs

The Assistant Commissioner (CT),
Pattaravakkam Assessment Circle,
No.127, II Floor, Yadhaval Street,
Padi, Chennai-50. ...Respondent in both W.Ps

Prayer: PETITIONS under Article 226 of The Constitution of India praying for the issuance of Writs of Mandamus directing the respondent to refund the tax amount of Rs.1,93,694/- for the year 2012-13 as determined by revised assessment order No.CST/651756/2012-13 dated 02.6.2017 (WP.No.2402 of 2018) and directing the respondent to refund the tax amount of Rs.16,15,997/- for the year 2013-14 as determined by revised assessment order No.CST/651756/2013-14 dated 06.6.2017 (WP.No.2403 of 2018).

For Petitioner : Mr.H.S.Hredai
For Respondent : Ms.G.Dhana Madhri, GA

COMMON ORDER

Ms.G.Dhana Madhri, learned Government Advocate accepts notice for the respondent. Heard both. By consent, the writ petitions are taken up for joint disposal.

2. The petitioner is before this Court claiming a refund of Rs.1,93,694/- for the assessment year 2012-13 and another sum of Rs.16,15,997/- for the assessment year 2013-14, as determined by the respondent respectively vide orders dated 02.6.2017 and 06.6.2017.

3. The learned Government Advocate, on instructions from the respondent, would submit that there are certain arrears of tax

to be paid by the petitioner both under the Tamil Nadu Value Added Tax Act, 2006 and under the Central Sales Tax Act, 1956 pertaining to previous assessment years and if the petitioner approaches the respondent in person with a representation, a decision would be taken by the respondent.

4. Considering the fact that already revised assessment orders have already been passed and that the refund was determined, the respondent should consider as to whether any adjustment has to be made or as to whether the petitioner is entitled to the full amount of refund, which were determined in the orders dated 02.6.2017 and 06.6.2017. Therefore, the matters cannot be kept pending unnecessarily.

5. Accordingly, the writ petitions are disposed of with a direction to the petitioner's authorized representative to appear before the respondent along with a representation for refund of the amounts determined and also produce proof to show that there no arrears of tax payable by them. On receipt of the representation, the respondent shall hear the authorized representative of the petitioner, consider the documents that they may produce and pass a reasoned order on merits and in accordance with law, within a period of three weeks from the the date, on which, the petitioner's authorized representative appears before the respondent. No costs.

s/d-
Assistant Registrar(CS-III)

True Copy

Sub-Assistant Registrar

To

The Assistant Commissioner (CT), Pattaravakkam Assessment Circle, No.127, II Floor, Yadhaval Street, Padi, Chennai-50.

+1 CC to Mr.M.V. Swaroop, Advocate sr 8865.
+1 CC to Spl. Govt. Pleader (T)sr 8970
+1 CC to Mr.M.V. Swaroop, Advocate sr 8866.(05/03/2018)

WP.Nos.2402 & 2403 of 2018

MR(CO)
SP(22/02/2018)