

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.02.2018

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

Writ Petition Nos.1975 to 1977 of 2018

Mohata Construction Company
by its Partner Mr.Jai Kishan Mohata
(No.63-N, Park Dugar,
Mount Poonamalle Road,
Ramavaram, Chennai - 600089)
Now residing at No.25-B, Sadul Ganj
Bikaner-334 003, Rajashthan.

...Petitioner in all WPs

Vs.

The Assistant Commissioner (CT)
Alandur Assessment Circle
Chennai - 600 016.

.... Respondent in all WPs

Prayer : Petitions filed under Article 226 of the Constitution of India, to issue a Writs of Mandamus, directing the respondents to refund the amount due as per Form-P with interest at 0.5% per month till the date of refund; directing the respondent to refund the amount due as per Form-P with interest at 0.5% per month till the date of refund and also the Input Tax Credit which was carried forward as per assessment order for 2011-12 but was not actually brought forward as per the assessment order for 2012-13 with interest @ 0.5% per month till the date of refund; and directing the respondent to refund the amount due for the year 2012-2013 as per Form-P with interest at 0.5% per month till the date of refund.

For Petitioner : Mr.T.V.Lakshmanan (In all WPs)

For Respondent : Mr.M.Hariharan (In all Wps)
Additional Government Pleader (Taxes)

O R D E R

The petitioner seeks the following relives :

- (1) direction to the respondents to refund the amount due as per Form-P with interest at 0.5% per month till the date of refund.

(2) direction to the respondent to refund the amount due as per Form-P with interest at 0.5% per month till the date of refund and also the Input Tax Credit which was carried forward as per assessment order for 2011-12 but was not actually brought forward as per the assessment order for 2012-13 with interest @ 0.5% per month till the date of refund.

(3) direction to the respondent to refund the amount due for the year 2012-2013 as per Form-P with interest at 0.5% per month till the date of refund.

2.The learned Additional Government Pleader, on instructions from the respondent, does not dispute the petitioner's entitlement for refund, but would contend that nobody from the petitioner's office had approached him and if they approached the respondent and the refund claim will be processed.

3.In the light of the stand taken by the respondent, the authorised representative of the petitioner is directed to appear before the respondent along with a representation and a copy of the order passed by this court and seek for the refund of the excess amount paid by them. On receipt of the same, the respondent is directed to refund the excess amount to the petitioner, within a period of one(1) week from the date on which the authorised representative of the petitioner appears before the respondent along with the representation. Accordingly, the writ petitions are disposed of. No costs.

Sd/-

Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

maya

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To

The Assistant Commissioner (CT)
Alandur Assessment Circle
Chennai - 600 016.

+3cc to Mr.T.V.Lakshmanan, Advocate, S.R.No.8229 to 8231

+1cc to the Special Government Pleader, S.R.No.9059

W. P. Nos.1975 to 1977 & of 2018

SR(CO)
RRK(23/02/2018)



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