

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14.08.2018

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.19956 of 2018

SJB Automobiles Pvt. Ltd.,
Represented by its Managing Director
Siva Balakrishnan
752, Avinashi Road
Coimbatore.

... Petitioner

vs.

1. The Assistant Commissioner (ST)
Avinashi Road Assessment Circle
Coimbatore - 641 018.
2. The State of Tamil Nadu
Represented by its Secretary of the
Commercial Tax Department
Fort St.George,
Chennai.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, directing the first respondent herein to refund the Entry Tax of Rs.1,38,86,969/- as per their request dated 07.02.2018 and 10.07.2018.

For Petitioner : Mr.N.Inbarajan

For Respondents : Mr.M.Hariharan

Additional Government Pleader (Tax)

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O R D E R

The petitioner seeks for mandamus directing the first respondent to refund the Entry Tax of Rs.1,38,86,969/-, as per the request dated 07.02.2018 and 10.07.2018.

2. Heard the learned counsel for the petitioner and the learned Additional Government Pleader (Tax) for the respondents.

3. According to the petitioner, the Entry Tax already paid by the petitioner to an extent of Rs.1,38,86,969/- was not adjusted in the monthly returns for the months of November 2016 to February 2017, by mistake which they are otherwise eligible to get adjusted with the Tamil Nadu Value Added Tax, paid under the returns. Therefore, it is contended that the petitioner having paid the Tamil Nadu Value Added Tax and not adjusted the Entry Tax already paid, is entitled to get refund of the Entry Tax already paid.

4. This Court, at this stage, is not inclined to express any view, as it is for the first respondent to consider and decide the same on merits and in accordance with law.

5. The learned Additional Government Pleader for the respondents, based on instructions, submitted that the petitioner has not furnished certain documents for considering their applications and therefore, if they produce those documents as sought for by the first respondent, their request will be considered and appropriate orders will be passed on merits and in accordance with law.

6. Considering the above stated facts and circumstances, more particularly, the submissions made by the learned Additional Government Pleader for the respondents and without expressing any view on the merits of the claim made by the petitioner, this writ petition is disposed of, only by directing the first respondent to consider the applications filed by the petitioner dated 07.02.2018 and 10.07.2018 and pass orders on the same on merits and in accordance with law. It is open to the first respondent to send a written communication to the petitioner indicating as to what are the documents the petitioner has to furnish. On receipt of such communication, the petitioner shall furnish those documents to the first respondent. The whole exercise shall be completed within a period of six weeks from the date of receipt of a copy of this order. No costs.

Sd/-

Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrarmk

To

1. The Assistant Commissioner (ST)
Avinashi Road Assessment Circle
Coimbatore - 641 018.

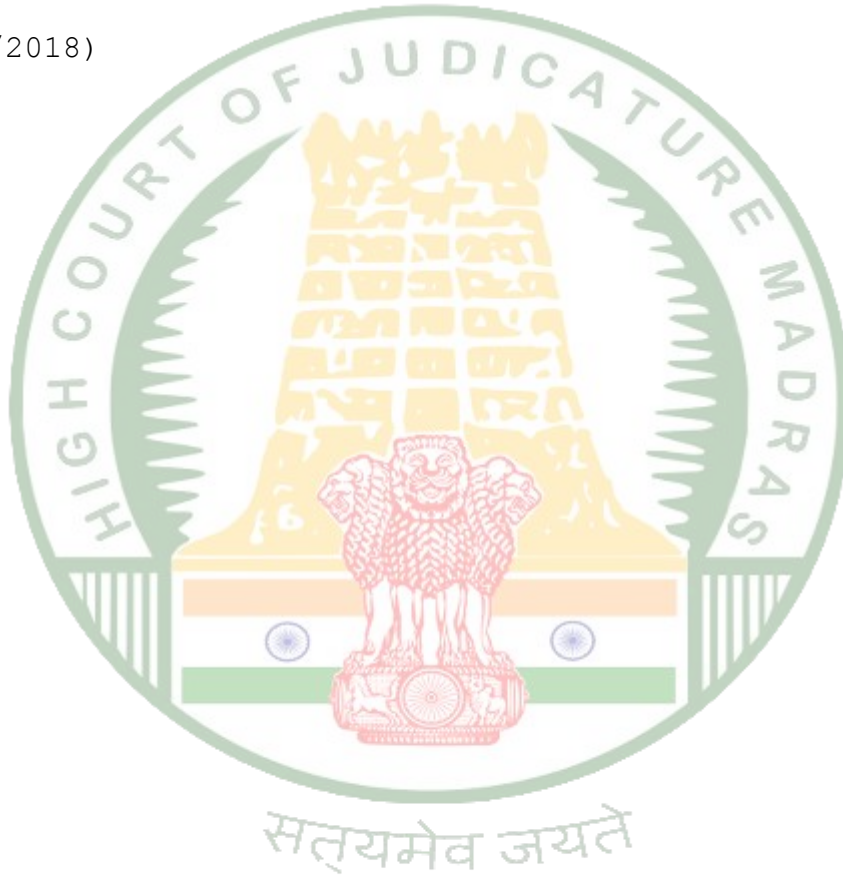
2.The Secretary of the
Commercial Tax Department
Fort St.George,
Chennai.

+1cc to Mr.N.Inbarajan, Advocate, S.R.No.56004

+1cc to the Spl Government Pleader, S.R.No.56210

W.P.No.19956 2018

KS (CO)
GSP (30/08/2018)



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