

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.03.2018

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

Writ Petition Nos.5724 to 5727 of 2018

M/s.S.V.Yarns

rep. by its Partner - S.Srinivasan,
No.477, Kamaraj Road,
Tirupur - 641 604
Tirupur District.

..... Petitioner in all the W.Ps.

Vs.

The Assistant Commissioner (CT),
Tirupur South Circle,
Tirupur,
Tirupur District.

..... Respondent in all the W.Ps.

Prayer: Writ petitions filed under Article 226 of the Constitution of India for issuance of a Writ of Mandamus to direct the respondent to refund VAT amount paid by the petitioner for the month of July, October, November & December, 2016 respectively on procurement of raw materials for export as per the representation dated 01.03.2018.

For Petitioner: Mrs.R.Hemalatha

For Respondent: Mr.M.Hariharan,
Additional Government Pleader (T)

COMMON ORDER

All these writ petitions are filed by one and the same writ petitioner seeking for a direction to refund the VAT amount paid by the petitioner for the month of July, October, November and December, 2016, on procurement of raw materials for export based on the representation dated 01.03.2018.

2. Mr.M.Hariharan, learned Additional Government Pleader (Tax) takes notice for the respondent. By consent of the parties, the main writ petitions are taken up for final disposal.

3. Learned counsel for the petitioner submitted that the petitioner is entitled to get the refund of the VAT amount paid by them in respect of each month as stated supra and therefore,

their representation has to be considered without reference to the delay in filing the necessary forms in seeking the said refund. In support of her contention, the learned counsel sought to rely upon a decision of this Court reported in 2015 (84) VST 521 (R.K.Knits v. Assistant Commissioner (CT), Adyar II Assessment Circle, Chennai), followed in the order passed in a batch of cases made in W.P.Nos.14471/2009 etc. dated 09.11.2007. Therefore, she submitted that the respondent may be directed to consider the said representation of the petitioner for refund of the VAT amount in the light of the above said orders passed by this Court.

4. Learned counsel for the respondent fairly submitted that the application of the petitioner will be considered and appropriate orders will be passed by taking note of the orders already passed by this Court in the above said cases.

5. Accordingly, all these writ petitions are disposed of by directing the respondents to dispose of the petitioner's representation dated 01.03.2018 and pass appropriate orders on merits and in accordance with law within a period of six weeks from the date of receipt of a copy of this order. No costs.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

vsi

To

The Assistant Commissioner (CT),
Tirupur South Circle,
Tirupur,
Tirupur District.

+1cc to Mr.R.Hemalatha, Advocate, S.R.No.19553
+1cc to Special Government Pleader, S.R.No.19772

W.P.Nos.5724 to 5727 of 2018

rv(CO)
GSP(11/03/2018)