

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.12.2018

CORAM:

THE HONOURABLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.31682 of 2018

Tvl.Madhu Jayanti International Private Limited
Rep. by its Manager R.Sivakumar
Trade Centre, Metturpalayam Road,
Koundampalayam
Coimbatore - 641 030.

..Petitioner

Vs

The Assistant Commissioner of Sales Tax
Velandipalayam Assessment Circle
Coimbatore-641 002.

..Respondent

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, directing the respondent herein to process the Form-W filed manually by the petitioner from the month of June, 2016 to February 2017 and grant refund within a stipulated period.

For Petitioner : Mr.K.R.Krishnan

For Respondent : Mr.V.Haribabu

Additional Government Pleader(T)

O R D E R

Mr.V.Haribabu, learned Additional Government Pleader takes notice for the respondent. By consent of the parties, the main writ petition is taken up for final disposal at the admission stage itself.

2. The petitioner seeks for mandamus directing the respondent herein to process the Form-W filed manually by the petitioner from the Month of June 2016 to February 2017 and to grant refund to the petitioner.

3. For the assessment year 2016-2017, for the months of June 2016 to February 2017, the petitioner had filed Form-W manually in time, since they could not upload the same in the web site.

However, the respondent refused to accept those Form-W filed manually, even though in respect of the earlier assessment years, in the petitioner's own case, this Court has issued a direction to the Assessing Officer to consider the representation of the petitioner therein. It is contended by the petitioner that there is no legal embargo to consider the Form-W filed manually and that the similar view has been taken by this Court in WP.No.28275 of 2016 dated 30.08.2016.

4. The learned Additional Government Pleader for the respondent submitted that the request of the petitioner will be considered and appropriate orders will be passed on merits and in accordance with law, by taking note of the earlier order passed by this Court in WP.No.27925 of 2017 dated 01.11.2017.

5. Accordingly, this writ petition is disposed of, only by directing the respondent to consider the reply/representation given by the petitioner dated 24.10.2018 and pass orders on the same on merits and in accordance with law, within a period of four weeks from the date of receipt of a copy of this order. While doing so, the respondent shall take note of the order made by this Court in WP.No.28275 of 2016 dated 30.08.2016. No costs.

Sd/-

Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

mk
To

The Assistant Commissioner of Sales Tax
Velandipalayam Assessment Circle
Coimbatore-641 002.

+1cc to Mr.K.R.Krishnan, Advocate, S.R.No.82749

+1cc to the Government Pleader, S.R.No.83212

KK(CO)
GSP(19/12/2018)

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