IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.12.2018

CORAM

THE HONOURABLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.Nos.33330, 33331, 33332, 33333 & 33337 of 2018

BCW V Tech India Private Limited,
Represented by its Chief Financial Officer,
Mr.N.Rengaraj,48 years
Registered Office at No.6/16/13,
Krishnayarapuram Road,
Ganapathy,
Coimbatore - 641 006. ...Petitioner in all W.Ps

Vs

1. The Assistant Commissioner (ST)
Ganapathy Assessment Circle,
3rd Floor, Commercial Taxes Buildings,
Dr.Balasundaram Road,
Coimbatore - 641 018.

2. The Deputy Commissioner (ST), Zone (3),
Commercial Taxes Buildings,
Dr.Balasundaram Road,
Coimbatore - 641 018.

3. The Joint Commissioner (ST)
Commercial Taxes Buildings,
Dr.Balasundaram Road,
Coimbatore - 641 018. ...Respondents in all W.Ps

Writ Petition No.33330 of 2018 filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus to direct the first respondent to pass orders of refund of the excess input tax credit of Rs.8,18,304/- available in connection with the Form W filed by the petitioner along with interest for the TNVAT assessment year 2013-2014.

Writ Petition No.33331 of 2018 filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus to direct the first respondent to pass orders of refund of the excess input tax credit of Rs.21,81,662/- available in connection with the Form W filed by the petitioner along with interest for the TNVAT assessment year 2014-2015.

Writ Petition No.33332 of 2018 filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus to direct the first respondent to pass orders of refund of the excess input tax credit of Rs.20,93,321/- available in connection with the Form W filed by the petitioner along with interest for the TNVAT assessment year 2015-2016.

Writ Petition No.33333 of 2018 filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus to direct the first respondent to pass orders of refund of the excess input tax credit of Rs.15,16,853/- available in connection with the Form W filed by the petitioner along with interest for the TNVAT assessment year 2016-2017.

Writ Petition No.33337 of 2018 filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus to direct the first respondent to pass orders of refund of the excess input tax credit of Rs.2,94,366/- available in connection with the Form W filed by the petitioner along with interest for the TNVAT assessment year 2017-2018.

For Petitioner : Mrs.Lakshmi Sriram
(in all W.Ps)

For Respondents: Mr.M.Hariharan
Additional Government Pleader (Tax)
(in all W.Ps)

COMMON ORDER

Mr.M.Hariharan, learned Additional Government Pleader (Tax) takes notice for the respondents. By consent of the parties, these main writ petitions are taken up for final disposal at the admission stage itself.

2. In all these writ petitions, the petitioner seeks for mandamus directing the first respondent to pass orders for refund of the excess input tax credits of Rs.8,18,304/-, Rs.21,81,662/-, Rs.20,93,321/-, Rs.15,16,853/- and Rs.2,94,366/- available in connection with the Form W filed by the petitioner along with interest for the assessment years 2013-2014, 2014-2015, 2015-2016, 2016-2017 & 2017-2018.

3. Heard both sides.

4. The petitioner claims refund of the excess input tax credit in respect of each assessment years. It is seen that by making such claim, the petitioner has filed applications before the first respondent on 10.04.2018. The grievance of the petitioner before this Court is that the said applications have not been considered so far.

5. This Court at this stage is not expressing any view as to whether the petitioner is entitled for refund of the excess input tax credit or not, since it is for the first respondent to consider such claim and pass orders on merits and in accordance with law. As the only grievance of the petitioner before this Court is that the said applications filed as early as on 10.04.2018 were not considered by the first respondent so far, all these writ petitions are disposed of only with a direction to the first respondent to consider those applications and pass orders on the same on merits and in accordance with law within a period of eight weeks from the date of receipt of a copy of this order. Needless to say that the direction issued in these writ petitions shall not be construed as though this Court has issued a positive directions for refund of the excess input tax credit, as it is for the first respondent to take the decision on merits and in accordance with law. The petitioner shall also cooperate with the first respondent in disposing the applications and by submitting the documents, if any, for considering the said applications. No costs.

s/d-
Assistant Registrar(CO)

True Copy

Sub-Assistant Registrar

sni/mk
To
1. The Assistant Commissioner (ST)
   Ganapathy Assessment Circle,
   3rd Floor, Commercial Taxes Buildings,
   Dr.Balasundaram Road,
   Coimbatore - 641 018.

2. The Deputy Commissioner (ST), Zone (3),
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+5 Ccs to M/s. Lakshmi Narayanan, Advocate sr 87361.
+1 CC to Spl. Govt. Pleader sr 88030.

W.P.Nos.33330, 33331, 33332, 33333 & 33337 of 2018

SVN(CO)
SP(23/01/2019)