BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 13.03.2018

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD) No.5231 of 2018

Tower Vision,
Represented by its Partner
M.Uma Maheswari, aged about 45 years,
W/o AN.Muthukumar,
No.186, North Veli Street,
Madurai-625 001. ... Petitioner

Vs.

1.The Assistant Commissioner (CT),
Nethaji Road Assessment Circle,
Commercial Taxes Complex,
Dr.Thangaraj Salai,
Madurai-625 020.

2.The Commercial Tax Officer,
Nethaji Road Assessment Circle,
Commercial Taxes Complex,
Dr.Thangaraj Salai,
Madurai-625 020. ...Respondents

Prayer : Writ Petition is filed under Article 226 of the Constitution of India to issue a Writ of Mandamus, directing the first respondent to refund the excess tax amount of Rs.4,25,885/- paid by the petitioner for the assessment year 2007-08 (TNVAT) together with interest @ 6% per annum from 26.05.2015 onwards till the date of refund.

For Petitioner : Mr.B.Rooban,
For M/s.Rajakarthikeyan.
For Respondents : Mrs.S.Srimathy,
Special Government Pleader

ORDER

The petitioner suffered an adverse order of assessment for the year 2007-2008. He filed appeal No.26 of 2014 before the Appellate Authority. The appeal was allowed on 12.08.2014.

2.The specific case of the writ petitioner is that the said order has become final and no second appeal has been filed by the Department. The said submission is not controverted. Therefore, the petitioner is entitled to refund of the amount.

3.The learned counsel appearing for the writ petitioner submitted that the said order has been given effect to and the consequential order dated 24.02.2015 has been passed by the assessing officer quantifying the amount of refund to be made to the writ petitioner. Though more than three years have lapsed, the said amount has not been refunded to the writ petitioner. Hence, this writ petition has been filed.

4.The petitioner is obviously entitled to the relief sought for in this writ petition. All that he wants is implementation of the order dated 24.02.2015 passed by the 2nd respondent herein.

5.Hence, the respondents are directed to refund the sum of Rs.4,25,885/- payable to the writ petitioner with interest at the rate of 6% per annum. Such refund shall be made within a period of eight weeks from the date of receipt of a copy of this order. Accordingly, the writ petition is allowed. No costs.

Sd/-
Assistant Registrar(AE)

/True Copy/

Sub Assistant Registrar

To

1.The Assistant Commissioner (CT),
Nethaji Road Assessment Circle,
Commercial Taxes Complex,
Dr.Thangaraj Salai,
Madurai-625 020.

2.The Commercial Tax Officer,
Nethaji Road Assessment Circle,
Commercial Taxes Complex,
Dr.Thangaraj Salai,
Madurai-625 020.

+1CC to the Special Government Pleader SR.No.55236

W.P.(MD) No.5231 of 2018
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AM/RSK/SAR 4/19.03.2018/2P/4C