BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **09.07.2018**

CORAM:

THE HONOURABLE MR.JUSTICE **M.S.RAMESH**

W.P.(MD)No.14609 of 2018

Tvl.Cardamom Products (P) Ltd.,
represented by its Director, R.Mithun Chakravarthy,
No.1/294, Y.Pudupatti,
Arumbanur Post,
Madurai - 625 104. ... Petitioner

-Vs-

The Commercial Tax Officer,
Melur Assessment Circle,
Melur - 625 106. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Mandamus, directing the respondent to pass order giving effect to the order of the Joint Commissioner (CT) Madurai Division, Madurai passed in petitioners Revision Petition Nos. and year: 11/13, 12/13, 13/13, 17/13, 18/19, 19/19 & 20/13 dated 17.08.2016 and consequently refund the input tax paid by the petitioner for the months of May 12 to March 13 on purchase of those goods, which are exported as such or consumed or used in the manufacture of other goods that are exported, as per section 18(2) of the Tamil Nadu Value Added Tax Act, 2006, relating to the assessment year 2012-2013.

For Petitioner : Mr.A.Chandrasekaran

For Respondent : Mr.Muthukaruppan
Additional Government Pleader

ORDER

Heard Mr.A.Chandrasekaran, learned counsel appearing for the petitioner and Mr.Muthukaruppan, learned Additional Government Pleader, who takes notice on behalf of the respondent.

2.By consent of both parties, this writ petition is taken up for final disposal at the stage of admission itself.

3.It is the grievance of the petitioner that his representation dated 23.02.2018 to fix the date of personal hearing and to grant him an opportunity to produce his accounts for verification and to grant refund/decide the issue as per the direction of the Joint Commissioner, has not been considered by the respondent till date and therefore, he has filed the present writ petition.

4.This Court has not expressed any of its view with regard to the merits of the representation made by the petitioner. It is needless to point out that whenever a representation of this nature is made, the respondents are duty bound to consider the same in one way or the other. Non-consideration of the same would amount to dereliction of ordinary duties of their office and as such, this Court would be justified in invoking its powers conferred under Article 226 of the Constitution of India to direct them to consider the petitioner's representation within a stipulated time.

5.In view of the limited prayer sought for in this writ petition, there shall be a direction to the respondent to consider the petitioner's representation dated 23.02.2018 on its own merits and take further action in accordance with law, within a period of four weeks from the date of receipt of a copy of this order.

6.With the above direction, this writ petition is disposed of. No costs.

Sd/-
Assistant Registrar(CS-II)

/True Copy/

Sub Assistant Registrar

To

The Commercial Tax Officer,
Melur Assessment Circle,
Melur - 625 106.

+ 1 cc TO Mr.A.Chandrasekaran , Advocate in SR No. 71811

mm
AE/SKN RSK/SAR1/20.07.2018/2P/3C

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