* HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE Ms. JUSTICE J.UMA DEVI

+ Writ Petition Nos.41258 and 41274 of 2018

% Date: 22-11-2018

M/s. Tickwell Trexim Pvt. Ltd., Chennai Road, Guntur, A.P., Rep. by its Director Mr. Basant Kumar Chandak
... Petitioner

Vs.

$ 1. The Commercial Tax Officer, Lalapet Circle, Guntur Division, Guntur District, A.P.

2. The Appellate Deputy Commissioner (CT), Guntur, Andhra Pradesh

3. The Joint Commissioner (CT) Legal, O/o The Commissioner of Commercial Taxes, Government of Andhra Pradesh, Vijayawada

4. The Commissioner of Commercial Taxes, Government of Andhra Pradesh, Vijayawada

5. The State of Andhra Pradesh, Rep. by its Secretary, Revenue (CT) Dept., Secretariat Bldgs, Amaravathi, Vijayawada
... Respondents

! Counsel for Petitioner: Mr. Bhaskar Reddy Vemireddy

Counsel for Respondents: Mr. S.Suri Babu, Special Standing Counsel

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> Head Note:

? Cases referred:
Nil.

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Common Order: (per V.Ramasubramanian, J.)

The dealer under the Andhra Pradesh General Sales Tax Act, 1957 and the Central Sales Tax Act, 1956, has come up with the above writ petitions seeking a direction to the respondents to refund the amounts that have become due to him from the Department under both the enactments.

2. Heard Mr. Bhaskar Reddy Vemireddy, learned counsel for the petitioner and Mr. S.Suri Babu, learned Special Standing Counsel for the respondents.

3. The learned Special Standing Counsel submitted that after the introduction of the GST regime, all refund claims are integrated into a system and that unfortunately the module of the software developed by the consultants, provided only for filing refund claims under VAT and GST and that therefore the Government had addressed its concerns to the developer of the software. Therefore, the learned Standing Counsel requested more than the usual time for making refund.

4. Considering the difficulties expressed by the Special Standing Counsel, the writ petitions are disposed of directing the respondents to grant refund to the petitioner, at least within a period of three months, along with the interest as admissible under the Rules, irrespective of whether the

software is integrated and improved or not. Pending applications, if any, shall stand closed. No costs.

V.RAMASUBRAMANIAN, J.

J.UMA DEVI, J.

22nd November, 2018.
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AND
HON'BLE Ms. JUSTICE J.UMA DEVI

Writ Petition Nos.41258 and 41274 of 2018
(per VRS, J.)

22nd November, 2018.
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