IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 17.06.2019
CORAM:
THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.Nos.37277 to 37279 of 2007

M/s.Vijayalakshmi Paper Mills,
Rep. by its Deputy General Manager,
S.Govindarajan,
31, (Old No.10-Z), Bharathi Park 7th Cross,
Saibaba Colony,
Coimbatore - 641011. ...Petitioner in WP.37277/2007

M/s.Servalakshmi Paper and Boards (P) Ltd.,
Rep. by its General Manager,
31, (Old No.10-Z), Bharathi Park 7th Cross,
Saibaba Colony,
Coimbatore - 641011. ...Petitioner in WP.37278/2007

M/s.Danalakshmi Paper Mills (P) Ltd.,
Rep. by its Deputy General Manager,
S.Govindarajan,
31, (Old No.10-Z), Bharathi Park 7th Cross,
Saibaba Colony,
Coimbatore - 641011. ...Petitioner in WP.37279/2007

Vs

1. The Government of Tamil Nadu
   Rep. by its Secretary to Government,
   Commercial Taxes and Registration Dept.
   Fort St.George,
   Chennai - 600009.

2. The Commissioner of Commercial Taxes,
   Chennai - 600005.

3. Deputy Commercial Tax Officer,
   Nilakottai, Dindigul District. ...Respondents in all Wps

COMMON PRAYER: Writ Petitions filed under Article 226 of the Constitution of India, praying to issue a writ of Mandamus, directing the respondents herein to forthwith consider the representations of the petitioners' dated 22.11.2007 and refund the tax on last purchase of waste paper assessed and collected from the petitioners for the period between 16.06.2000 and 21.07.2006 forthwith.

For Petitioner : Ms.N.Srikaviya
(in all WPs) for Mrs.A.L.Ganthimathi

For Respondents: Mr.A.Zakir Hussain, GA
(in all WPs) for R1
Mr.Mohamed Shaffiq, Spl. GP
for R2 & R3

COMMON ORDER

The limited prayer sought for in the present writ petitions is for a Mandamus, directing the respondent to consider the petitioners' representations dated 22.11.2007, seeking for refund of tax on last purchase of waste paper assessed and collected from the petitioners for the period between 16.06.2000 and 21.07.2006 forthwith.

2. Today, when the matter was called, the learned Special Government Pleader submitted that pursuant to G.O.Ms.No.176, subsequent notifications were issued by the Government with certain conditions. One such notification is G.O.Ms.No.198, dated 19.12.2007.

3. In my view, the issue as to whether the petitioners are entitled for refund of tax with a consequential surcharge, requires to be considered by the authorities in accordance with the prevailing notifications and the Government orders and this Court may not be justified in taking a decision on the same by stepping into the shoes of the respondents. Nevertheless, if the petitioners are granted liberty to make a representation ventilating their grievances, the ends of justice would be secured.

4. In the light of the above observations, the petitioners are granted liberty to make a representation before the 3rd respondent herein and on receipt of the same, the 3rd respondent shall pass appropriate orders in accordance with law, within a period of 3 months from the date of receipt of such representation. While passing such orders, the 3rd respondent shall give opportunities to the petitioners also to substantiate their case as set out in the representations.

5. Accordingly, the writ petitions stand disposed of. No costs.

-s/d-
Assistant Registrar(CCC)

True Copy

Sub-Assistant Registrar

To

1. The Secretary to Government,
   Commercial Taxes and Registration Dept.
   Fort St.George,
   Chennai - 600009.

2. The Commissioner of Commercial Taxes,
   Chennai - 600005.

3. Deputy Commercial Tax Officer,
   Nilakottai, Dindigul District.

+3 CCS to M/s.A.L. Gandhimathi, Advocate sr 49280 to 49282.
+1 CC to Spl. Govt. Pleader sr 50037.

W.P.Nos.37277 to 37279 of 2007

SPD(CO)
SP(07/08/2019)