

IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 26.06.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.37533 of 2007

M/s.Saradhambika Paper & Board

Mills (P) Ltd.,

Sellakumarapalayam,

Polavakalipalayam Post,

Gopichettipalayam,

Erode District.

Rep by Mr.S.Adi Shankar,

Executive Director.

...Petitioner

Vs

The Deputy Commercial Tax Officer,

Gopichettipalayam,

Erode District.

...Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Mandamus, or order or direction to the respondent to consider and dispose of the Application dated 23.05.2007 and 11.12.2007 filed by the petitioner seeking refund of tax with consequential surcharge paid on the last purchase of waste paper in the State of Tamil Nadu for the period 01.04.2003 to 21.07.2006 in accordance with G.O.Ms.No.176 Commercial Taxes and Registration (B2) dated 28.12.2006 notified in Gazette Notn No.II(1)/CTR/58 (d-2)/2006 dated 28.12.2006.

For Petitioner : No Appearance

For Respondent : Mr.M.Hariharan, AGP

O R D E R

The limited prayer sought for in the present writ petition is for a direction to the respondent to consider the petitioner's Applications dated 23.05.2007 and 11.12.2007, seeking for refund of tax.

2. Since the representations were made in the year 2007, it would not be appropriate to direct the respondent to consider

the applications seeking exemption, after a lapse of more than 12 years. Nevertheless, if the petitioner is of the view that this grievance still subsists, liberty is granted to the petitioner to make a fresh application to the respondent ventilating his grievance. As such, the present prayer seeking for consideration of the 2007 applications, cannot be considered at this point of time.

2. With the above liberty, the writ petition stands closed.
No costs.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

hvk

To

The Deputy Commercial Tax Officer,
Gopichettipalayam,
Erode District.

+1cc to Mr.Md.Ghafoorur Rahman, Advocate sr.52754
+1cc to Special Government Pleader(Taxes) sr.53626

W.P.No.37533 of 2007

vba(co)
nr 18/07/2019

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