



WEB COPY

IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 02.07.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.18616 of 2009

M/s.Kumaran Traders,
Rep. by its Proprietor
K.S.Santhosh Prasanna,
No.131, Angalamman Koil Street,
Coimbatore - 641 001.

...Petitioner

Vs

The Commercial Tax Officer,
Bazaar Street, Circle,
Coimbatore.

...Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Mandamus, directing the respondent to dispose of the petitioner's representation dated 17.04.2008 for refund of the Entry Tax for the assessment year 2004-2005 onward in view of the decision reported in (2007) 7 VST 367 (Mad).

For Petitioner : K.R.Krishnan

For Respondent : Mr.Mohammed Shaffiq,
Special Government Pleader

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 representation, wherein the petitioner has sought for refund of entire tax on the ground that the levy of entry tax on goods under the Tamil Nadu Tax on Entry of Goods into Local Areas Act, 2001, is illegal.

2. The learned Special Government Pleader submitted that pursuant to the filing of the writ petition, law has taken further developments and the issue is also pending before a Division Bench. As such, the prayer sought for by the petitioner cannot be considered at this point of time. In this connection, the learned Special Government pleader also relied upon a



decision of 9 Judges Bench of the Hon'ble Supreme Court reported in 2017 (12) SCC 1 in the case of Jindal Stainless Ltd. & another vs State of Haryana & others.

3. This Court is of the view that if at all the petitioner is of the view that he is entitled for such a refund, a direction may be given to the respondent to consider the representation and such consideration would obviously be subject to the outcome of the issue pending before the Division Bench of this Court, as well as the law prevailing as on date with regard to the request for refund.

4. In the light of the above observations, the petitioner is granted liberty to make a representation, if he chooses to do so, ventilating his grievance and on receipt of such representation, the respondent herein shall consider the same, as expeditiously as possible.

5. Accordingly, the writ petition stands disposed of. No costs.

s/d-
Assistant Registrar(CS V)

True Copy

Sub-Assistant Registrar

hvk
To

The Commercial Tax Officer,
Bazaar Street, Circle,
Coimbatore.

+1 CC to Mr.K.R.Krishnan, Advocate sr 55283.
+1 CC to Spl. Govt. Pleader(T) sr 55483.

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CA(CO)
SP(14/08/2019)