

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.04.2019

CORAM:

THE HON'BLE Dr. JUSTICE ANITA SUMANTH

Writ Petition Nos.5346 and 5353 of 2019

and

W.M.P.Nos.6073 and 6076 of 2019

Tvl.POS Hyundai Steel Mfg India
Private Limited,
Rep.by its General Manager -
Finance & Accounts,
Mr.R.Prakash ... Petitioner
(in both W.Ps)

Vs

Assistant Commissioner (ST),
Pondy Bazaar Assessment Circle,
No.66, Pasumpon Muthuramalingam Salai,
Taluk Office Building,
3rd Floor, R.A.Puram, Chennai - 28. ... Respondent
(in both W.Ps)

Common Prayer:- Writ Petitions filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for the records pertaining to the impugned assessment order dated 22.01.2019 passed by the respondent in TIN/33641521427/2011-12 & TIN/ 33641521427 / 2012-13 and quash the same and consequently direct the Assistant Commissioner to refund the amount of Rs.40,513/- and Rs.30,706, respectively.

For Petitioner : Mr.Hari Radhakrishnan
For Respondent : Mr.V.Hari Babu, AGP (T)
- - -

C O M M O N O R D E R

The petitioner has filed these writ petitions challenging orders of assessment dated 22.01.2019 issued by the respondent for assessment years 2011-12 and 2012-13 and further praying for a direction to the Assistant Commissioner to refund amounts of Rs.40,513/- and Rs.30,706, respectively.

2. By consent expressed by Mr.Hari Radhakrishnan, learned Counsel for the petitioner and Mr.V.Haribabu, learned

Additional Government Pleader (Taxes) for the respondent, these writ petitions are disposed of finally at the stage of admission.

3. In the light of the admitted position that the issue in question in these writ petitions stands covered by a decision of this Court in the case of Assistant Commissioner (CT), Presently Thiruverkadu Assessment Circle Vs Infiniti Wholesale Ltd., ((2017) 99 VST 341(Mad)) confirmed in appeal by a Division Bench of this Court in W.A.No.775 of 2016, dated 09.09.2016, these writ petitions are allowed. Consequently, connected miscellaneous petitions are closed with no order as to costs.

4. In the light of this admitted position, the petitioner is directed to move the authorities for refund of tax that would be considered by the authorities expeditiously and in accordance with law.

-sd/-

Assistant Registrar

True Copy

Sub-Assistant Registrar

ms

To

The Assistant Commissioner (ST),
Pondy Bazaar Assessment Circle,
No.66, Pasumpon Muthuramalingam Salai,
Taluk Office Building,
3rd Floor, R.A.Puram, Chennai - 28.

+1 C.C. to The Special Government Pleader, SR.NO.
31701/19

+1 C.C. to M/S.Hari RadhaKrishnan Advocate SR.NO. 31369

SR.NO. (CO)
VS 31.05.2019

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and

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