IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED :20.06.2019

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THE HON'BLE MR.JUSTICE M.SUNDAR

W.P.No.6586 of 2019

Tvl.VISTA,
Represented by its Partner,
D.Thilagar, S/o.Duraisamy,
No.94/49, 11th Avenue,
Ashok Nagar, Chennai - 600 083 ..Petitioner

vs

1.The Assistant Commissioner(ST),
Ashok Nagar Assessment Circle,
PAPJM Buildings,
Greams Road,
Chennai - 600 006

2.The Joint Commissioner(ST),
Chennai(Central) Division,
PAPJM Buildings,
Greams Road,
Chennai - 600 006

3.The Deputy Commissioner(ST),
Zone-VI,
PAPJM Buildings,
Greams Road,
Chennai - 600 006 ..Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, directing the Respondents to consider the petitioner's representation dated 22.02.2019 and consequently direct the 1st Respondent to refund the excess tax amount paid by the petitioner to the tune of Rs.11,46,971/- and pass such further or other orders as this Hon'ble Court may deem fit and proper and thus render justice.

For Petitioner : Mr.K.M.Malar Mannan

For Respondents : Mr.M.Hariharan
Additional Government Pleader

ORDER

Mr.K.M.Malar Mannan, learned counsel on record for writ petitioner and Mr.M.Hariharan, learned Additional Government Pleader on behalf of three respondents [To be noted, all three respondents are official respondents] are before this Court.

2. With consent of learned counsel on both sides, main writ petition itself is taken up, heard out and is being disposed of.

3. The entire writ petition turns on a narrow compass as the prayer in the writ petition itself is to Mandamus the 1st respondent to dispose of the petitioner's representation dated 22.02.2019. To be noted, this is the first limb of the Mandamus prayer. The second limb of the mandamus prayer is for a consequent direction to the first respondent to make refund to the tune of Rs.11,46,971. To be noted, this matter arises under the 'Tamil Nadu Value Added Tax Act, 2006' ['TNVAT Act' for the sake of brevity].

4. It is indisputable that the issue of making refund to the writ petitioner will arise, only if the representation of the writ petitioner is disposed of favourably. In other words, the question of refund will arise only if the request made by the writ petitioner in the representation dated 22.02.2019 is acceded to.

5. Learned Revenue counsel submits that eight weeks time is required for disposing of the representation as according to him, a reorganization is underway in the department. In the light of the narrative thus far, the following order is passed:

a) Respondent No.1 is directed to dispose of writ petitioner's representation dated 22.02.2019 [Page No.1 of the typed set of papers forming part of the case file] as expeditiously as possible and in any event, within eight(8) weeks from the date of receipt of a copy of this order.

b) Such disposal within the aforesaid time frame shall be communicated to the writ petitioner under due acknowledgment within seven(7) working days from the date of disposal.

c) If the disposal of the representation is in favour of the writ petitioner, the refund which the writ petitioner has sought i.e., refund of Rs.11,46,971/- shall be made to the writ petitioner within eight weeks therefrom i.e., eight weeks from the date of disposal of the representation.

d) If the disposal of the representation is not in favour of the writ petitioner, it is open to the writ petitioner to pursue other legal remedies and actions at law available to the writ petitioner.

e) Another scenario is the representation being disposed of partly in favour of the writ petitioner and partly against the writ petitioner and in such a scenario, refund to the extent that is in favour of the writ petitioner shall be made within the aforesaid time frame and to the extent that the disposal is not in favour of the writ petitioner, it will be open to the writ petitioner to carry the matter further in a manner known to law.

6. With the aforesaid directions, instant writ petition is disposed of. No costs.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

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To

1.The Assistant Commissioner(ST),
Ashok Nagar Assessment Circle,
PAPJM Buildings,
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Chennai – 600 006

2.The Joint Commissioner(ST),
Chennai(Central) Division,
PAPJM Buildings,
Greams Road,
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3.The Deputy Commissioner(ST),
Zone-VI,
PAPJM Buildings,
Greams Road,
Chennai – 600 006

+1cc to Mr.K.M.Malarmannan, Advocate, S.R.No.50699
+1cc to the Government Pleader, S.R.No.51330

W.P.No.6586 of 2019

GP(CO)

RRS(01/08/2019)