



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.04.2019

CORAM :

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.8167 of 2019

M/s.IOCEE Exports Ltd.,
Represented by its Director
Ganesh Patwari,
No.4E, Century Plaza,
560-562, Mount Road,
Chennai - 600 018.

... Petitioner

Vs.

1.The Additional Chief Secretary/
The Commissioner of Commercial Taxes,
Office of the Commissioner of Commercial Tax,
(Tamil Nadu), Ezhilagam, Chepauk,
Chennai - 600 005.

2.The Joint Commissioner (ST),
Chennai (Central) Division,
Greaves Road,
Chennai - 600 005.

3.The Assistant Commissioner (CT)
Office of the Commercial Tax (Tamil Nadu)
T. Nagar East Circle,
Chennai - 600 028.

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Mandamus directing the third respondent to consider representation dated 25.02.2019 requesting the respondents to refund the dues for the financial year 2001-2002 of Rs.73,079 with interest, for the financial year interest of 2004-2005 interest of Rs.1203059/- for the period of 21.03.2012 to 11.01.2016 at 18% is Rs.825265/- for the financial year 2006-2007 input credit of Rs.22,632/- for the financial year 2007-2008 of Rs.69,253/- and also to return the caution deposit of Rs.2000/- or indemnity in lieu thereof, expeditiously.

For Petitioner : Mr.M.Aravind Subramaniam

For Respondents : Mr.V.Haribabu
Additional Government Pleader



O R D E R

The limited prayer sought for in this writ petition is a mandamus directing the 3rd respondent to consider and dispose of representation dated 25.12.2019, wherein, the petitioner has sought refund of various amounts expeditiously, with interest for the financial years 2001-02, 2004-05, 2006-07, 2007-08 and 21.03.2012 to 11.01.2016.

2.Mr.V.Haribabu, learned Additional Government Pleader, who takes notice for the respondents, admits that the said representation has been received in the office of the 3rd respondent.

3.Mr.M.Aravind Subramaniam, learned counsel for the petitioner states that, after the filing of the present writ petition and issuance of notice by this Court on 21.03.2019, certain documents have been sought for by the respondents and the same have been furnished.

4.In the light of the aforesaid, it would suffice that a direction be issued to the respondents to pass orders upon the representation dated 25.10.2019 after hearing the petitioner and in accordance with law, expeditiously and in any event, not beyond a period of six weeks from date of receipt of a copy of this order.

4.With the above direction, this writ petition is allowed. No costs.

Sd/-

Assistant Registrar (CS-)

//True Copy//

Sub Assistant Registrar

mkn

To

1.The Additional Chief Secretary/

The Commissioner of Commercial Taxes,
Office of the Commissioner of Commercial Tax,
(Tamil Nadu), Ezhilagam, Chepauk,
Chennai - 600 005.

2.The Joint Commissioner (ST),

Chennai (Central) Division,
Greens Road,
Chennai - 600 005.



3.The Assistant Commissioner (CT)
Office of the Commercial Tax (Tamil Nadu)
T. Nagar East Circle,
Chennai - 600 028.

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+1cc to Mr.Aravind Subramaniam, Advocate, S.R.No. 35646

W.P. No.8167 of 2019

SPD (CO)
GN (15/04/2019)