

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 13.06.2019

Coram

THE HONOURABLE MR. JUSTICE M.SUNDAR

W.P.No.15854 of 2019

Tvl.Wardex Pharmaceuticals Pvt.Ltd,
Registered Office No.55,
Nelson Manickam Road,
Aminjikarai, Chennai - 600 029.
Rep.by its Dy.Production Manager,
Mr.N.Muthyalu Reddy.

.. Petitioner

vs.

The Commissioner
Prohibition & Excise
Chepauk,
Chennai - 600 005.

.. Respondent

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Mandamus, directing the respondent herein to consider the representation of the petitioner dated 29.11.2018, insofar as it concern the request of the petitioner to sanction the refund in cash of the state excise duty paid by the petitioner to the tune of Rs.7,57,511.45 prior to the introduction of the levy of GST and sanctioned to the petitioner under the various proceedings by the proper officers under Rule 97 of the Medicinal and Toilet Preparation (Excise Duties) Rules, 1956, for export of the impugned goods by way of re-credit into their D27 account for utilisation towards payment of such duty in respect of the future goods and lying unutilised in the petitioner's D27 account.

For Petitioner : Mr. N.Viswanathan

For Respondent : Mr.R.P.Pratap Singh
Government Advocate

ORDER

Mr.N.Viswanathan, learned counsel on record for the writ petitioner is before this Court.

2.Mr.R.P.Pratap Singh, learned Government Advocate, accepts notice on behalf of sole respondent viz., Commissioner of Prohibition and Excise.

3.With the consent of learned counsel on both sides i.e., learned counsel for writ petitioner as well as learned Government Advocate for respondent, the main writ petition itself is taken up, heard out and disposed of.

4. In the hearing, learned counsel for the writ petitioner abridged the prayer and submitted that it will suffice, if there is a direction to the respondent or in other words, if the respondent is mandamus to dispose of the writ petitioner's representation dated 29.11.2018, which has been placed before this Court as part of the case file (page No.74 of the typed set of papers with acknowledgement at page No.77 of the typed set of papers).

5.In the light of the prayer being abridged, the same is now innocuous.

6.Be that as it may, learned counsel for the writ petitioner submits that there is a recommendation from the jurisdictional Tahsildar dated 19.03.2018, which is of relevance. However, a perusal of the representation in the typed set of papers reveals that the aforesaid communication from the jurisdictional Tahsildar dated 19.03.2018 to the respondent has not been annexed to the representation.

7. In the light of the aforesaid narrative, the following order is passed:

(a). The writ petitioner shall resubmit the aforesaid representation dated 29.11.2018 along with a copy of the aforesaid communication dated 19.03.2018 from the jurisdictional Tahsildar to the respondent as an annexure.

(b). Aforesaid resubmission of representation with annexure shall be done within one week from the date of receipt of a copy of this order.

(c).On resubmission of representation in the aforesaid manner i.e, together with the annexure, the respondent shall dispose of the aforesaid resubmitted representation in a manner known to law within eight weeks from the date of resubmission.

(d).On the sole respondent disposing of the representation, a copy of the proceedings disposing of the representation shall be communicated to the writ petitioner under due acknowledgement within a fortnight from the date of disposal of the representation.

8.Writ petition is disposed of on above terms. There shall be no order as to costs.

Sd/-
Assistant Registrar (CS-IX)

//True Copy//

Sub Assistant Registrar

jas/kj

To

The Commissioner
Prohibition & Excise
Chepauk,
Chennai - 600 005.

+1 cc to Mr.N.Viswanathan, Advocate, S.R.No.48343

+1 cc to the Government Pleader, S.R.No.48653

RSV(CO)
SSM(18/06/2019)

W.P.No.15854 of 2019

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