

IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 31.07.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.6689 of 2016

Tvl.SCM Garments Pvt Limited,
Rep. by its Director
Thiru. T.Loganathan,
No.57, VOC Nagar (South),
Valayankadu,
Tiruppur - 641603.

...Petitioner

Vs

1. The Commercial Tax Officer,
Special Circle-I,
CT Main Building,
Kumaran Road, Tiruppur - 641601.
2. The Joint Commissioner (CT),
Commercial Taxes Building,
First Floor,
Dr.Balasundaram Road,
Coimbatore - 641018.
3. The Assistant Commissioner (CT),
R.S.Puram (East Circle),
Coimbatore.
4. The Deputy Commissioner (CT),
CT Main Building,
Kumaran Road, Tiruppur - 641601.

...Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Mandamus, directing the first respondent to issue refund of Rs.45,79,889/- which has been denied in the order of the first respondent TIN 33502307107/2015-16 dated 04.11.2015 passed in relation to the petitioner's Application in Form W claiming refund under Section 18(2) of the Tamil Nadu Value Added Tax Act, 2006 for the month of October, 2014 with interest for the period of denial of that refund.

For Petitioner : Mr.Adithya Reddy

For Respondents: Mrs.Dhanamadhri, GA

O R D E R

It is a settled proposition of law that a Writ of Mandamus will not originally lie, unless and until the aggrieved person ventilates his grievance before the Statutory Authorities and only when such a request is not considered, a Mandamus can be sought for.

2. At this juncture, the learned counsel for the petitioner would submit that in connection with the request for refund for the months of February, March, June, July 2015 and December 2014 is concerned, this Court had passed orders in W.P.Nos.8105 to 8108 of 2016 on 04.07.2018 with certain observations and had remanded the matter back to the first respondent for fresh consideration, after affording an opportunity of personal hearing to the petitioner.

3. In my view, if the petitioner is granted liberty to place reliance on these orders of this Court dated 04.07.2018, along with his representation seeking for refund for the month of October 2014, the ends of justice could be secured.

4. In the light of the above observations made, the petitioner is granted liberty to make a fresh representation to the respondents herein, within a period of 15 days from the date of receipt of copy of this order. The petitioner is also at liberty to submit copies of the orders of this Court in W.P.Nos.8105 to 8108 of 2016 dated 04.07.2018 along with a representation. On receipt of such a representation, the respondents herein shall pass appropriate orders, in accordance with law and also take into consideration of the observations made by this Court in its earlier order dated 04.07.2018 in W.P.Nos.4105 to 4108 of 2016, after giving due opportunity of personal hearing to the petitioner herein, as expeditiously as possible.

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

Sd/-
Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

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To

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+1cc to Mr.Adithya Reddy, Advocate SR.65760
+1cc to the Special Government Pleader Sr.66049

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srg 12/09/2019