

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 09.09.2019

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

W.P.Nos.18280 and 18281 of 2018

P.Soundararajan ..Petitioner in both the W.Ps.

Vs.

1. The Commissioner,
Corporation of Salem,
Salem.
2. The Assistant commissioner (I/C),
Ward Office, Suramangalam,
Corporation of Salem,
Salem - 5.
3. The Superintendent,
Office of Superintendent,
Central Excise and Service tax,
Salem - III Range, Shiva Towers,
1/276, Meyyanur Road,
Salem.

(R4 Struck off vide court order
dated 19.07.2018)

.. Respondents in both the W.Ps.

Prayer:Writ Petitions filed under Article 226 of the Constitution of India to issue a Writ of Mandamus to direct the respondents 3 and 4 to dispose of the petitioner's representations dated 09.04.2018 to reimburse the service tax paid by him for the period of 2014-2015, 2015-16 and 2016-17 through the 2nd respondent.

For Petitioner : Mr.J.Franklin in both Petitions

For Respondents: Mrs.K.Bhuvaneswari,
Standing Counsel for
R1 & R2 in both Petition
Mrs.Aparna Nandakumar,
Standing Counsel for R3
in both Petition

COMMON ORDER

The petitioner seeks for Mandamus directing the respondents 3 and 4 to dispose of his representations dated 09.04.2018, wherein and whereby, he sought for reimbursement of the service tax paid by him for the year 2014-15, 2015-16, 2016-17 through the 2nd respondent.

2. Heard the learned counsel for the petitioner and the learned Standing Counsels appearing for the respondents.

3. It is seen that pursuant to the filing of the writ petitions, the counsel for the petitioner made an endorsement that the 4th respondent is not a necessary party and therefore, he may be permitted to give up the 4th respondent. Accordingly, this Court struck off the 4th respondent.

4. The petitioner claims for reimbursement of the service tax said to have been paid by him for the above said three assessment years.

5. This Court is not inclined to express any view on the merits of the claim made by the petitioner as it is for the 3rd respondent to consider and decide.

6. It is seen that the petitioner has already made such request through his representations dated 09.04.2018 and the same are still pending. Such being the factual position, these Writ Petitions are disposed of without expressing any view on the merits of the claim made by the petitioner and only by directing the 3rd respondent to consider the said claim of the petitioner and pass orders on merits and in accordance with law within a period of six weeks from the date of receipt of a copy of this order. No costs.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

To

1. The Commissioner,
Corporation of Salem,
Salem.

2. The Assistant commissioner (I/C),
Ward Office, Suramangalam,
Corporation of Salem,
Salem - 5.

3. The Superintendent,
Office of Superintendent,
Central Excise and Service tax,
Salem - III Range, Shiva Towers,
1/276, Meyyanur Road,
Salem.

+1cc to Ms.K.Bhuvaneswari, AGP, Sr.77602
+1cc to Mr.J.Franklin, Advocate Sr.78204

W.P.Nos.18280 and 18281 of 2018

mr[co]
srg 22/10/2019