

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.09.2019

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.27272 of 2019

M/s.Cygnus Microsystems Pvt.Ltd.,
93, Phase II, IDA, Cherlapally,
Hyderabad - 500 051,
Represented by Joint Managing Director,
Mr.Pankaj Sethi. ...Petitioner

vs.

- 1.The Assistant Commissioner (CT),
Parktown Assessment Circle,
Wavoo Mansion,
No.48/39, Rajaji Salai,
Hennaing - 600 001.
- 2.The Joint Commissioner (CT),
Chennai (East) Division,
Chennai - 600 006. ...Respondents

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, directing the 1st respondent to refund the tax amount of Rs.2,50,823/- as determined by the 2nd respondent in Rc. No.3046/2017 A4 dated 11.08.2017.

For Petitioner : Mr.H.S.Hredai
For Respondents : Mr.M.Hariharan
Additional Government Pleader (T)

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O R D E R

Mr.M.Hariharan, learned Additional Government Pleader (Tax) takes notice for the respondents. By consent of both the parties, the writ petition is taken up for final disposal at the admission stage itself.

2. The petitioner seeks for a mandamus directing the first respondent to refund the tax amount of

Rs.2,50,823/-, as determined by the second respondent in proceedings dated 11.08.2017.

3. Heard both sides.

4. It is stated that the petitioner is a registered dealer and executed certain contract works at the Southern Railways. It is further stated that the second respondent passed an order on 11.08.2017 directing the first respondent to issue the refund of a sum of Rs.2,50,823/- after verifying the records and ensuring that the petitioner has not claimed double credit for the relevant transaction.

5. The grievance of the petitioner before this Court is that, till this date, the first respondent has not passed any order.

6. This Court, at this stage, is not expressing any view on the merits of the claim made by the petitioner, as it is for the first respondent to consider and decide the same. Accordingly, this Writ Petition is disposed of, only by directing the first respondent to pass orders on the petitioner's claim for refund 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(insp cell)

//True Copy//

Sub Assistant Registrar

mk

To

1.The Assistant Commissioner (CT),
Parktown Assessment Circle,
Wavoo Mansion,
No.48/39, Rajaji Salai,
Hennaing - 600 001.

2.The Joint Commissioner (CT),
Chennai (East) Division,
Chennai - 600 006.

+lcc to Mr.M.V.Swaroop , Advocate SR.No. 79280

+1 cc to Spl Government Pleader Sr.No. 79258

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A.SK(09/10/2019)