

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.01.2019

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.Nos.34525, 34529, 34530, 34532 & 34533 of 2018

M/s.Chaizup Beverages LLP  
Represented by its Managing Partner  
Mr.Shiv Kumar Agarwal  
2/280, PannimadaiThudiyalur  
Coimbatore - 641 017. ....Petitioner  
(in all WPs)

vs.

The Assistant Commissioner (ST)  
Thudialur Assessment Circle  
Dr.Balasundaram Road,  
Coimbatore - 641 018. .... Respondent  
(in all WPs)

Writ Petitions filed under Article 226 of the  
Constitution of India praying to issue a Writ of  
Mandamus, directing the respondent to sanction the refund  
with respect to refund application of the petitioner  
filed in Form-W bearing acknowledgment receipt  
Nos.10101231719352, 10101244203529, 10106385357467,  
50100011576670 & 50100012839100 in a time bound manner.

For Petitioner : Mr.G.Derrick Sam  
(in all WPs)

For Respondent : Mr.M.Hariharan  
Additional Government Pleader  
(in all WPs)

COMMON ORDER

Mr.M.Hariharan, learned Additional Government  
Pleader takes notice for the respondent. By consent of  
the parties, these main writ petitions are taken up for  
final disposal at the admission stage itself.

2. In all these writ petitions, the petitioner, who  
is one and the same, is seeking for mandamus directing  
the respondent to sanction refund based on their refund  
applications filed in Form-W in respect of the period  
October 2016, November 2016, December 2016, March 2017  
and June 2017.

3. The petitioner claims that the ITC on the purchases effected from the local registered dealers, is refundable to the petitioner as the exports made by the petitioner are considered as "Zero rate sales". Making such claim, the petitioner has made the refund applications on 24.02.2017, 07.03.2017, 10.05.2017, 12.09.2017 and 16.11.2017 respectively. The grievance of the petitioner is that the said applications though received by the respondent have not been considered so far.

4. 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 respondent to consider and decide. Since it is stated that those applications are pending before the respondent, these writ petitions are disposed of, only with a direction to the respondent to consider those applications and pass orders on the same on merits and in accordance with law, within a period of four weeks from the date of receipt of a copy of this order. No costs.

Sd/-

Assistant Registrar(CS)

//True Copy//

Sub Assistant Registrar

mk

To

The Assistant Commissioner (ST)

Thudialur Assessment Circle

Dr.Balasundaram Road,

Coimbatore - 641 018.

+1cc to Mr.M.Hari Radhakrishnan, Advocate SR.No. 382

+1 CC TO GOVERNMENT PLEADER SR.NO. 1145

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A.SK(31/01/2019)

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