

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

DATED: 08.05.2019

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THE HONOURABLE MR.JUSTICE M.DHANDAPANI**W.P. (MD) No.8693 of 2019**

M/s.S.B.Timbers
Rep.by its Partner B.Senthil Kumar
No.95-D, sandhal Road
Mettupatti
Dindigul

... Petitioner

-vs-

The Assistant Commissioner (ST)-V (FAC)
Dindigul- V, Assessment Circle
Dindigul

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Mandamus directing the respondent to issue refund voucher for the amount of tax paid in excess as per the order and Form P in TIN No.33845380365/2017-2018, dated 30.07.2018 along with interest due as contemplated under section 42 (5) of the Tamil Nadu Value Added Tax Act, 2006 r/w.Rule 11(1) of the Tamil Nadu Value Added Tax Rules, 2007.

For Petitioner : Mr.R.D.Ganesan

For Respondent : Mr.V.Anand
Government Advocate

ORDER

The Writ Petition has been filed for issuance of a Writ of Mandamus directing the respondent to issue refund voucher for the amount of tax paid in excess as per the order and Form P in TIN No.33845380365/2017-2018, dated 30.07.2018 along with interest due as contemplated under section 42(5) of the Tamil Nadu Value Added Tax Act, 2006 r/w.Rule 11(1) of the Tamil Nadu Value Added Tax Rules, 2007.

2. The learned Government Advocate (Crl.Side) appearing for the respondent seeks six weeks time to repay the excess amount paid by the petitioner after verifying the previous record.

3. Per contra, the learned counsel appearing for the petitioner would submit that already the respondent had arrived at a calculation and issued a proceedings dated 30.07.2018, wherein it is stated that a sum of Rs.3,25,812/- (Rupees Three lakhs Twenty Five thousand Eight hundred and Twelve only) has been assessed as excess payment, which is refundable to the petitioner. Even thereafter the said amount was not refunded. He would further submit that if the respondent has not paid the amount within 90 days, the petitioner is also entitled for simple interest from the respondent.

4. In view of the above, there shall be a direction to the respondent to refund the excess amount paid by the petitioner within a period of five weeks from the date of receipt of a copy of this order. It is also made clear that if the petitioner is entitled for any simple interest as per section 42(5) of the Tamil Nadu Value Added Tax Act, 2006 r/w. Rule 11(1) of the Tamil Nadu Value Added Tax Rules, 2007, the respondent has to consider the same and pass appropriate orders.

5. The Writ Petition is disposed of with the above direction. However, there shall be no order as to costs.

Sd/-

Vacation Officer

/ True Copy /

Sub Assistant Registrar (CS)

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To

The Assistant Commissioner (ST)-V (FAC)
Dindigul- V, Assessment Circle
Dindigul.

+1 CC to M/s.R.D.GANESAN, Advocate (SR-65331[F] dated 08/05/2019)

+1 CC to M/s.SPL GP (SR-65584[F] dated 09/05/2019)

W.P. (MD) No. 8693 of 2019
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