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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : **21.10.2019**

CORAM:

THE HONOURABLE MR.JUSTICE **M.GOVINDARAJ**

W.P.(MD)No.14687 of 2019

M.Pawankumar : Petitioner

Vs.

1.The Commissioner,
Corporation Main Office,
S.N.High Road,
Tirunelveli-1.

2.The Additional/Joint Commissioner,
Goods and Service Tax (GST),
Central GST and Exercise Department,
Tractor Road,
N.G.O.Colony,
Tirunelveli - 7.

3.The Superintendent,
Goods and Service Tax (GST),
Central GST and Exercise Department,
Tractor Road,
N.G.O.Colony,
Tirunelveli - 7. : Respondents

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a Writ of Mandamus, directing the first respondent herein to consider the petitioner's representations dated 22.05.2019 and 18.06.2019 and pass appropriate orders to refund the service tax to the tune of Rs.1,88,250/- (Rupees One Lakh Eighty Eight Thousand Two Hundred and Fifty only) to the petitioner in the light of the order passed by the Assistant Commissioner of CGST and Central Excise, Tirunelveli Division in refund order No.02/2019-20, dated 29.04.2019, within a time stipulated by this Court.

For Petitioner : Mr.D.Nallathambi
For Respondent No.1 : Mr.Aayiram K.Selvakumar
For Respondents 2&3 : Mrs.S.Srimathy,
For Mr.S.Gurumurthy

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ORDER

The present Writ Petition has been filed seeking a direction to the first respondent herein to consider the petitioner's representations dated 22.05.2019 and 18.06.2019 and pass appropriate orders to refund the service tax to the tune of Rs.1,88,250/- (Rupees One Lakh and Eighty Eight Thousand and Two Hundred and Fifty only) to the petitioner, in the light of the order passed by the Assistant Commissioner of CGST and Central Excise, Tirunelveli Division in refund order No.02/2019-20, dated

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29.04.2019, within the time stipulated by this Court.

2. According to the petitioner, he has remitted a sum of Rs.1,88,250/- (Rupees One Lakh and Eighty Eight Thousand and Two Hundred and Fifty only) towards goods and service tax [GST]. This amount is entitled for refund from the respondents.

3. On notice, the learned Standing Counsel appearing for the second and third respondents would submit that the said sum was sanctioned to the petitioner's account, but, misappropriated for the dues payable by the Corporation towards GST.

4. Therefore, a direction is given to the first respondent to consider the representations of the petitioner dated 22.05.2019 and 18.06.2019 and pass appropriate orders, in the light of the order passed by the Assistant Commissioner of CGST and Central Excise, Tirunelveli Division, dated 29.04.2019, within a period of six weeks from the date of receipt of a copy of this order.

5. The Writ Petition is disposed of with the above direction. No costs.

Sd/-

Assistant Registrar (P AND A)

// True Copy //

Sub Assistant Registrar(CS)

TO

1.The Additional/Joint Commissioner,
Goods and Service Tax (GST),
Central GST and Exercise Department,
Tractor Road,
N.G.O.Colony,
Tirunelveli - 7.

2.The Superintendent,
Goods and Service Tax (GST),
Central GST and Exercise Department,
Tractor Road,
N.G.O.Colony,
Tirunelveli - 7.

+1 CC to M/s.D.NALLATHAMBI, Advocate (SR-93540[F] dated 22/10/2019)

+1 CC to M/s.AAYIRAM.K.SELVAKUMAR, Advocate (SR-93630[F] dated 22/10/2019)

W.P.(MD)No.14687 of 2019
Dated: 21.10.2019

KK/SAR/22.10.2019/2P-5C/

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