THE HON'BLE SRI JUSTICE SANJAY KUMAR
AND
THE HON'BLE SRI JUSTICE KUNURU LAKSHMAN

WRIT PETITION NO.4450 OF 2019

ORDER: (per SK,J)

The grievance of the petitioner firm in this case is that the Deputy Commissioner (Commercial Taxes), Charminar Division, Hyderabad, the second respondent herein, is not processing the refund due to it as per Section 38(1) and 38(6) of the Telangana Value Added Tax Act, 2005. A consequential direction is sought to the Commercial Tax Officer, Laad Bazar Circle, Hyderabad, to process the refund for a sum of Rs.32,22,652/- along with interest accrued thereon as per the aforestated provisions.

2. Despite the matter having undergone six adjournments, the Revenue has not chosen to file its counter-affidavit.

3. Sri M.Govind Reddy, learned special standing counsel for Commercial Taxes, State of Telangana, would fairly concede that the refund is due to the petitioner firm but the process is yet to be completed inasmuch as the tax officials are still collecting the required information. He would inform this Court that this process itself would take about four weeks and thereafter the formalities may take some more time.

4. In the light of the aforestated admitted facts, we are of the opinion that it is not necessary to keep this writ petition pending or take it up for adjudication on merits. It is for the authorities concerned to complete the process expeditiously so that the amount to be refunded to the petitioner firm can be quantified along with interest thereon, if any, as per law and to remit the same.

5. The writ petition is accordingly disposed of directing the second respondent to complete the process expeditiously and in any event, not later than eight weeks from the date of receipt of a copy of this order. The amount due towards refund along with interest thereon as applicable, if any, shall be remitted to the petitioner firm within this time.

Pending miscellaneous petitions, if any, shall stand closed in the light of this final order. No order as to costs.

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SANJAY KUMAR,J

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KUNURU LAKSHMAN,J

Date:27.08.2019

GJ