IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.03.2020

CORAM:

THE HON'BLE Mr. JUSTICE R.MAHADEVAN

Writ Petition No.1500 of 2006

M/s. Addisons Paints & Chemicals Ltd.
Huzur Gardens, Sembium, Chennai ... Petitioner

..vs..

1. The Joint Commissioner of Commercial Taxes (Revision Petition), Chennai 600 005
2. The Deputy Commissioner (CT), Chennai (Central) Division, Chennai 600 006
3. The Commercial Tax Officer, Perambur - I Assessment Circle, Chennai ... Respondents

Prayer:- Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for the records of the first respondent in R.P.No.JJ1/27008/2003 in respect of TNGST 1993-94 set aside the order dated 31.7.2003 therein and further direct the third respondent not to levy penal interest u/s.24(3) of the TNGST Act 1959 before the completion of assessment in respect of turnover liable to tax u/s.3(4) of the TNGST Act 1959.

For Petitioner : Mr.Karuppiah

For Respondents : Mr. Mohammed Shaffiq, Spl.G.P. (Taxes)

O R D E R

As against the dismissal order of the Revision Petition seeking not to levy of penal interest under Section 24(3) of the TNGST Act 1959 before the completion of assessment on the ground that the petitioner has failed to file the Revision Petition in time and failed to comply with the provisions of the Act, this Writ Petition has been filed by the petitioner.

2. Heard both sides and perused the materials available on record.

3. Today, when the matter is taken up for consideration, the learned counsel for the petitioner has submitted that though the challenge in this writ petition is to the decision of the appellate authority, he confines the same to the extent that the amount paid by the petitioner over and above the interest payable may be directed to be refunded to them. He further submitted that the petitioner is willing to submit a representation before the authorities, who shall be directed to consider the same within the time stipulated by this Court.

4. The learned Special Government Pleader (Taxes) for the respondents has no serious objections for granting such relief to the petitioner.

5. Having regard to the facts and circumstances of the case and considering the submissions made by the learned counsel for both sides, this Court passes the following order:-

> "The petitioner is directed to submit a representation for refund of the excess amount, if any, to the respondents within a period of four weeks from the date of receipt of a copy of this order. On receipt of such representation, the respondents are directed to consider the same and pass orders, on merits and in accordance with law, after affording an opportunity of personal hearing to the petitioner. Such an exercise shall be completed by the respondents within a period of six weeks from the date of receipt of the representation from the petitioner. It is also made clear that if there is no refund to be effected and the petitioner is found to be in arrears, the respondent shall recover the same in the manner known to law without causing any further delay."

6. Accordingly, this writ petition is disposed of. No costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

1. The Joint Commissioner of Commercial
   Taxes (Revision Petition), Chennai 600 005.

2. The Deputy Commissioner (CT), Chennai (Central)
   Division, Chennai 600 006.

3. The Commercial Tax Officer, Perambur – I
   Assessment Circle, Chennai.

+1cc to the Government Pleader Sr.24030
+1cc to Mr.B.Raveendran, Advocate Sr.23843

W.P.No.1500 of 2006

rld[co]
srg 14/07/2020