

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 03.08.2020

CORAM

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.21026 of 2015

M/s.Soumya Ceramic,
Rep.by its Proprietor-P.Baskar,
No.73/2, Arni Road,
Sainathapuram,
Vellore-632 001.
Vellore District.

...Petitioner

Vs

1.The Assistant Commissioner (CT),
Vellore (North),
Vellore.

2.The Commercial Tax Officer,
Enforcement,
Thiruvannamalai-II,
Tiruvannamalai.

....Respondents

PRAYER: Writ Petitions filed under Article 226 of the Constitution of India to issue a Writ of Mandamus, to direct the first respondent to refund an amount of Rs.36,49,487/- forcible collected vide Cheque bearing No.046223/2.7.2015 for Rs.9,70,530/- & Rs.10,00,000/- Ch.No.046222/2.7.2015 for the year 2011-12; Cheque bearing No.046221/2.7.2015 drawn on India Bank, Vellore for Rs.3,89,583/- for the year 2012-13 & Cheque Nos.046226/2.7.2015 drawn on Indian Bank, Vellore for Rs.6,00,000/- & Cheque No.046225/2.7.2015 drawn on Indian Bank Vellore for Rs.6,89,374/- for the year 2013-14 from the petitioner at the time of inspection from 25.06.2015 to 02.07.2015 by the officials of the second respondent as per the representation made by the petitioner dated 03.07.2015.

For Petitioner : Mr.S.Rajasekar

For Respondents: Mr.M.Elumalai, GA for R1

Mr.R.Swernavel, GA for R2

O R D E R

Today, the matter is listed through video conference. By consent of both the parties, the Writ Petition is taken up for final disposal.

2. The learned counsel for the petitioner submitted that the assessment for the years 2011-12 and 2013-14 have already been completed and the tax amount has also been paid by the petitioner. As such, no effective orders can be passed in the present case, seeking for refund.

3. Accordingly, the Writ Petition stands closed. No costs.

Sd/-

Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

hvk

To

1.The Assistant Commissioner (CT),
Vellore (North)
Vellore.

2.The Commercial Tax Officer,
Enforcement,
Thiruvannamalai-II,
Tiruvannamalai.

+1cc to Special Government Pleader, S.R.No.25980

W.P.No.21026 of 2015

NAS (CO)
KKV/25/08/2020

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