



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 02.07.2020

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)Nos. 7172 & 7192 of 2020

M/s. Mahalakshmi Timber Mart
Rep. by its Proprietor Mr.K. Jivraj Patel.

... Petitioner in
both WPs.

Vs.

The State Tax Officer,
Dindigul (Rural) Assessment Circle,
Dindigul.

... Respondent in
both WPs.

PRAYER in WP(MD) No.7172 of 2020: Writ Petition is filed under Article 226 of the Constitution of India praying to issue a ***Writ of Mandamus***, or any other appropriate writ directing the respondent to give effect to the appeal order in A.P.83 of 2019 (TNVAT)for the year 2017-18 dated 20.06.2019 by passing revised order and to refund the amount of taxes paid in excess along with interest due thereon in accordance with law.

PRAYER in WP(MD) No.7192 of 2020: Writ Petition is filed under Article 226 of the Constitution of India praying to issue a ***Writ of Mandamus***, or any other appropriate writ directing the respondent to give effect to the appeal order in A.P.82 of 2019 (TNVAT)for the year 2016-17 dated 30.08.2019 by passing revised order and to refund the amount of taxes paid in excess along with interest due thereon in accordance with law.

In Both Writ Petitions:

For Petitioner : Mr.R.D.Ganesan

For Respondent : Mrs.J. Padmavathi Devi,
Special Government Pleader

COMMON ORDER

These Writ Petitions are filed seeking direction to the respondent to give effect to the appeal order in A.P.83 of 2019 (TNVAT)for the year 2017-18 dated 20.06.2019 and A.P.82 of 2019 (TNVAT)for the year 2016-17 dated 30.08.2019 by passing revised order and to refund the amount of taxes paid in excess along with



interest due thereon in accordance with law.

2. Heard the learned Counsel appearing for the petitioner and the learned Special Government Pleader appearing for the respondent.

3. The Writ Petitions are filed for implementation of the appeal order passed by the first Appellate authority on 20.06.2019 in A.P.83 of 2019 (TNVAT) for the year 2017-18 and on 30.08.2019 in A.P.82 of 2019 (TNVAT) for the year 2016-17.

4. I am of the view that to meet the ends of Justice, the respondent can be directed to pass appropriate orders in terms of 14 (18) of the TNVAT Rules, 2006. such order shall be passed within a period of Four Weeks from the date of receipt of copy of the order on merits and in accordance with law.

5. With the above directions, this Writ Petitions are disposed of. No costs.

Sd/-

Assistant Registrar ()

// True Copy //

/ /2020

Sub Assistant Registrar(CS)

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To
The State Tax Officer,
Dindigul (Rural) Assessment Circle,
Dindigul.

Common Order passed in
W.P(MD)Nos. 7172 & 7192 of 2020

02.07.2020

SPU (10.07.2020) 2P-2C