



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 15.09.2020

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P. (MD)No.11721 of 2020

Tvl.Vimala Note Book

Represented by its Proprietor K.Alagu

... Petitioner

Vs.

The Assistant Commissioner (ST)

Tamil Sangam Road Circle

Madurai- 20

... Respondent

Prayer: The Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus, directing the respondent to rectify the error in the order passed in Tin No.33524901264/2014-15 dated 26.04.2018 while giving effect to the order of the Appellate Deputy Commissioner (ST)(FAC), Madurai (North), Madurai passed in Appeal No. & Year- 393/2017 (TNVAT) dated 16.11.2017 relating to the assessment years 2014-15 pursuant to the petitioner's representation dated 15.12.2018 and their remainders dated 24.02.2020 and 28.08.2020 and consequently issue Refund Voucher for the excess taxes to the petitioner as per Rule 14(18) of the Tamil Nadu Value Added Tax Rules, 2007 together with interest @ 6% per annum as per Section 42(5) of the Tamil Nadu Value Added Tax Act, 2006.

For Petitioner

: Mr.A.Chandrasekaran

For Respondent

: Mrs.J.Padmavathy Devi

Special Government Pleader

O R D E R

Heard the learned counsel on either side. By consent of both parties, this writ petition is taken up for final disposal at the admission stage itself.

2. It is not in dispute that the assessee had succeeded before the appellate authority. It is also stated that the order passed by the appellate authority had become final. Therefore, the respondent is obliged to give effect to the same. Section 42(5) of the Tamil Nadu Value Added Tax Act, 2006 stipulates that.

3. Therefore, the respondent is directed to give effect to the order granted in favour of the writ petitioner and also make the consequent refund along with interest @ statutory rate. The respondent is given eight (8) weeks time to comply with this direction.



4.The writ petition is allowed, accordingly. No costs.

Sd/-

Assistant Registrar (CO)

// True Copy //

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/ /2020

Sub Assistant Registrar(CS)

msa

Note: In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the advocate/litigant concerned.

To

The Assistant Commissioner (ST)
Tamil Sangam Road Circle
Madurai- 20

+1 CC to M/s.A.CHANDRASEKARAN, Advocate (SR-17023[F] dated 16/09/2020)

+1 CC to M/s.SPL GP (SR-17320[F] dated 17/09/2020)

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