



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 30.09.2020

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P. (MD)No.11928 of 2020

TVL.Vimala Note Book,
Rep. by its Proprietor : K.Alagu,
No.9, Elukadal Agraharam,
Madurai.

... Petitioner

Vs.

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

... Respondent

Prayer: Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus, directing the respondent to give effect to the order of the Appellate Deputy Commissioner(CT) (FAC), Madurai(North), Madurai, passed in Appeal No. & Year : TNVAT A.P.No.169/2012 dated 27.10.2017 relating to the assessment year 2009-10 and consequently issue Refund Voucher for the excess taxes paid by 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 : Ms.J.Padmavathi Devi,
Special Government Pleader.

O R D E R

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

2. The petitioner is an assessee registered with the respondent. The petitioner had succeeded before the appellate authority. All that the petitioner wants is that the petition mentioned order should be given effect to and consequential refund should be made.

3. It is stated by the respondent that the appeal has been preferred before the Tribunal. Till date no interim order has been obtained. The learned counsel appearing for the petitioner would comment that even a stay application has not been filed.



4. Be that as it may, in as much as the appeal order which ended in favour of the petitioner is holding the field, the respondent is obliged to give effect to the same. The respondent seeks eight weeks time to do so. Of course, that would be without prejudice to their contentions in the pending appeal before the Tribunal. Directing the respondent to give effect to the petition mentioned appeal order and also make the consequential refund within a period of eight weeks from the date of receipt of a copy of this order, this writ petition stands allowed. No costs.

Sd/-

Assistant Registrar (Records)

// True Copy //

/ /2020

Sub Assistant Registrar(CS)

Pmu

To:

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

+1 CC to M/s.A. CHANDRASEKARAN, Advocate (SR-18885[F] dated 05/10/2020)

+1 CC to SGP (SR-19090[F] dated 05/10/2020)

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