



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 17.09.2020

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P (MD)Nos.11925 & 11926 of 2020

WEB COPY

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

...Petitioner in both WPs

Vs

The Assistant Commissioner,
Tamil Sangam Road Circle,
Madurai - 20

... Respondents in both WPs

COMMON PRAYER: Writ petitions filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus, directing the respondent to rectify the error in the orders passed in Tin.No.33524901264/2013-2014 & Tin.No.33524901264/2015-2016 dated 26.04.2018 while giving effect to the orders of the Appellate Deputy Commissioner (ST) (FAC), Madurai (North), Madurai passed in Appeal Nos. & year 353 & 354/2017(TNVAT) dated 16.11.2017 relating to the assessment year 2013-2014 & 2015-2016 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 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 (in both WPs)	Mr.A.Chandrasekaran
For Respondent (in both Wps)	Ms.J.Padmavathidevi Special Government Pleader

C O M M O N O R D E R

Heard the learned counsel for the writ petitioner and the learned Special Government Pleader for the respondents.

2.The petitioner's counsel states that he succeeded before the Appellate authority. But while giving effect to those orders, the respondent failed to give full effect. Therefore, the petitioner had applied for rectification. The petitioner's counsel would submit that the rectification petitions can be directed to be disposed of and the respondent may be called upon to make the balance refund thereafter.



3. The learned Special Government Pleader states that against the orders passed by the Appellate Authority, the Department has filed appeals before the Tribunal. The said appeals are still pending. Be that as it may, without going into the merits of the matter, I direct the respondent to dispose of the petition mentioned rectification petitions on merits and in accordance with law within a period of eight weeks from the date of receipt of a copy of this order. These Writ Petitions are disposed of. No costs.

Sd/-

Assistant Registrar (CRL.SIDE)

// True Copy //

/ /2020

Sub Assistant Registrar(CS)

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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,
Tamil Sangam Road Circle,
Madurai - 20

+1 CC to Mr.A. CHANDRASEKARAN, Advocate (SR-17325[F] dated 17/09/2020)

Common order made in
W.P (MD)Nos.11925 & 11926 of 2020
17.09.2020

PM(CO)
KM (06.10.2020) 2P 3C