IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.06.2021

CORAM

THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM

W.P.No.15080 of 2013

Sunrise Knitting Mills
Government Recognised Export House
26, Bridgeway Colony Extn North,
Tirupur – 641 607
Represented by its Partner R.Doraisamy. ..Petitioner

vs

The Assistant Commissioner (CT)
Tirupur Central – II Circle ..Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, directing the respondent to consider the interest claim of the petitioner to the tune of Rs.4,91,278/- for the claim periods of February 2007 to August 2008 based on their representation dated 26.03.2013 within the time frame fixed by this Hon'ble Court.

For Petitioner : Mr.S.Ravee Kumar

For Respondent : Mr.V.Veluchamy
Government Advocate

ORDER

The relief sought for in the present writ petition is to direct the respondent to consider the interest claim of the petitioner to the tune of Rs.4,91,278/- for the claim periods of February 2007 to August 2008 based on their representation dated 26.03.2013.

2. The learned counsel for the petitioner relied on Rule 12 (1) of the Tamil Nadu Value Added Tax Rules [hereinafter referred to as 'TNVAT Rules']which contemplates *'If the refund amount due to a dealer is not received by him within the period specified in subsection (5) of section 42, he shall make an application to the assessing authority claiming the interest payable by the Government';* Rule 12(2)(a) stipulates '*On receipt of the application, the assessing authority shall, after such enquiry as it may consider necessary for the purpose of verification of the eligibility of the dealer and the correctness of the claim made, issue a notice for the payment of the interest';* Rule 12(2)(b) contemplates *'If on such enquiry, the assessing authority finds that the claim is not in order or that the amount of interest claimed is not admissible either in full or in part, it shall, after*

giving the dealer an opportunity of being heard, and for reasons to be recorded in writing, reject the claim or disallow such part of the claim'.

3. This being the procedures contemplated under Rule 12 of the TNVAT Rules, the respondent is duty bound to take a decision and pass orders.

4. However, the learned counsel for the petitioner contended that no action has been taken so far by the respondent.

5. This Court is of the considered opinion that the statutory obligations are to be complied with by the authorities concerned. In the event of any undue delay on the part of the public authorities in dealing with such statutory applications, they are committing an act of negligence, lapses and dereliction of duty. The authorities competent are expected to perform their public duties diligently and in the event of lapses, negligence or dereliction of duty, the higher officials are bound to institute appropriate disciplinary proceedings against all those officials.

6. In the present case, the petitioner has submitted an application on 26.03.2013 and the writ petition was filed thereafter. Even after a lapse of 8 years, the said application has not been disposed of.

7. This being the factum, the respondent is directed to consider the representation submitted by the petitioner on 26.03.2013 and pass orders on merits and in accordance with law and by affording opportunity to the petitioner within a period of twelve (12) weeks from the date of receipt of a copy of this order. The writ petitioner is directed to enclose the copy of the application together with all necessary documents along with the order passed in this writ petition within a period of two weeks from the date of receipt of a copy of this order.

8. With this direction, the writ petition stands disposed of. No costs.

23.06.2021

Kak
Internet:Yes/No
Index:Yes/No

To
The Assistant Commissioner (CT)
Tirupur Central – II Circle.

S.M.SUBRAMANIAM, J.

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