IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.09.2021

CORAM

THE HONOURABLE MR.JUSTICE M.SUNDAR

W.P.Nos.18292,18294 and 18298 of 2021

G.R.M. Constructions,
Rep. By its Managing Partner,
R.Ganesan,No.6-A, Salem Road,
Kalangani Post, Namakkal - 637 014. .. Petitioner in all WPs

Vs

The State Tax Officer,
Namakkal Town Circle,
Namakkal. .. Respondent in all WPs

Prayer : Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus directing the respondent to arrange to issue refund voucher along with interest as per order in TIN:33183101713/2011-12, 2012-13 and 2014-15 dated 19.03.2019 and 26.03.2019 as requested vide representation dated 24.07.2020 in so far as the refund voucher for the assessment years 2011-12,2014-15 and 2012-13 is concerned.

For Petitioner : Mr.R.Senniappan
(in all WPs)

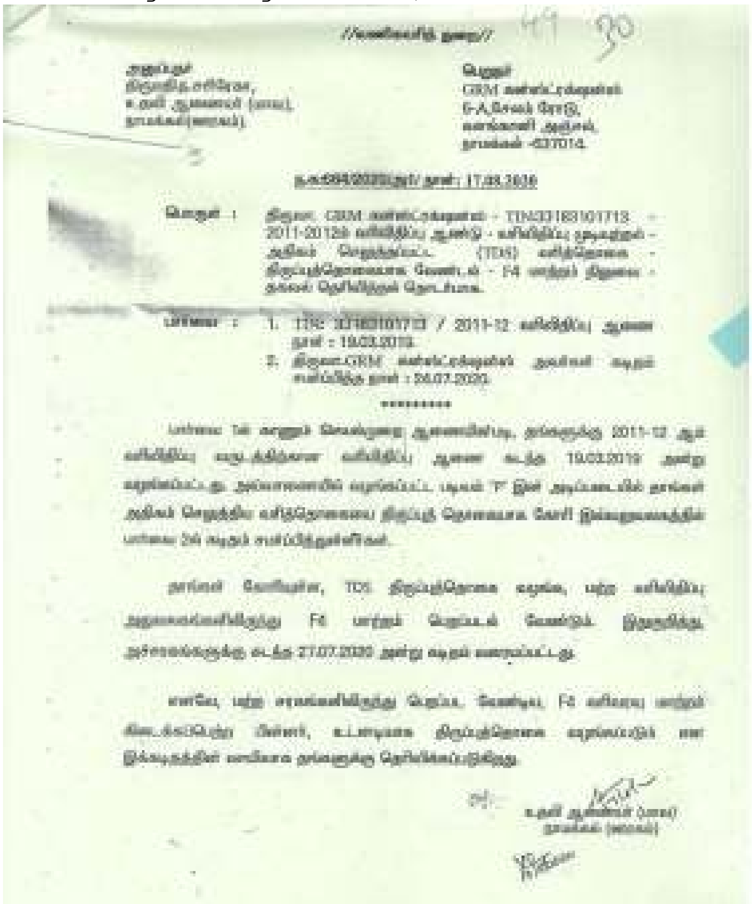
For Respondents: Ms.Amirta Dinakaran
Government Advocate
(in all WPs)

COMMON ORDER

Read this in conjunction with and in continuation of earlier proceedings made in the previous listing on 16.09.2021 which reads as follows:

> 'Mr.R.Senniappan, learned counsel for writ petitioner in captioned three writ petitions and Ms.Amirta Dinakaran, learned Revenue counsel for the respondent in captioned three writ petitions are before this Virtual Court.
>
> 2. This is a case of refund. Learned counsel for writ petitioner draws the attention of this Court to a communication from the jurisdictional Assistant

Commissioner regarding refund, which is as follows:



3. Learned Revenue counsel submits that ideally the aforementioned communication should have been issued after the receipt of F4 entries referred to therein.

4. Be that as it may, what is of significance is there is no disputation or disagreement that the writ petitioner is entitled to refund. If that be the case, this Court finds no reason as to why the refund should not be made at the earliest. On instructions it is submitted that the process will be completed within a fortnight.

List on 30.09.2021.'

2.Pursuant to above proceedings, captioned mattes are on Board today.

3.Ms.Amirta Dinakaran, learned Revenue counsel submits that she has written instructions from the Revenue. Learned Revenue counsel has placed the same before this Court. A scanned reproduction of the same is as follows:

// COMMERCIAL TAXES DEPARTMENT //

From
Tmt.V.Vimala,
Assistant Commissioner (ST) (FAC),
Namakkal (Rural).

To
The Special Government Pleader,
Chennai.

Roc.994/2021/A1, Dated. 29.09.2021.

Respected Madam,

Sub	:	Writ Petition – W.P. No. 18292/2021,18294/2021,18298/2021 – filed by Tvl. GRM Constructions, Assessment for the year 2011-12, 2012-13 & 2014-15– HWC & TWR submitted – Interim order by the Hon'ble High court of madras - Compliance Report –called for Submitted – reg.
Ref	:	1. The Honorable High Court of Madras Interim Order in W.P.No. 18292/2021,18294/2021,18298/2021, Dated.16.09.2021

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I submit here with the compliance report on the Writ Petitions 18292/2021, 18294/2021, 18298/2021 filed by Tvl. GRM Constructions (TIN: 33183101713), Namakkal is detailed below:-

1.	W.P. No.	18292/2021,18294/2021,18298/2021
2.	Assessment Circle	Namakkal (Rural)
3.	Dealer's Name	Tvl. GRM Constructions
4.	TIN / CST No./RR Act	TIN: 33183101713
5.	Year of Assessment	2011-12, 2012-13 & 2014-15
6.	Revenue involved (in Lakhs)	10.16
7.	Issue involved (Brief)	The assessment orders for the year 2011-12, 2012-13 and 2014-15 dated 19-03-2019 and 26-03-2019 and Form P was issued on the base of TDS Certificates produced by the petitioner. The petitioner through their letter dated 24.7.2020 seeking the refund based on the Form P issued. Further in order to ease the hardship for the dealer, the letter requesting for want of F4 transfer i.e. details of encashment of cheque in the respective assessment circles of TDS deducting authority was issued on 27.7.2020 and being followed scrupulously. The same was communicated the petitioner on 17.8.2020 seeking the details of encashment of cheques issued in order to verify the genuineness of payment to government account. In this juncture, petitioner approached the Hon'ble High Court of Madras directly for seeking remedy in order to issue refund along with interest.
8.	Nature of order : Final / Interim	Interim Order

9.	Operative portion of court order	Learned revenue counsel submits that ideally the mentioned communication issued dated 17.8.2020 to the dealer should have been issued after the receipt of 14 entries referred to therein. Be that as it may, what is of significance is there is no disputation or disagreement that the writ petitioner is entitled to refund. If that be the case, this court finds no reason as to why the refund should not be made at the earliest. On instructions, it is submitted that the process will be completed within a fortnight & again case to listed on 30.09.2021;
10.	AO's Report	WP.NO: 18292/2021,18294/2021,18298/2021 As per the interim instructions/order of Honorable High Court of Madras, the assessment order revised along with revised Form "P" on 23.09.2021 (copy attached for reference) based on the 14 entries received from various circles. In order to get permission to issue refund, the files were submitted to Deputy Commissioner (ST), Namakkal on 24.09.2021 & received approval on 27.09.2021. And the dealer informed through their letter dated 27.09.2021 that they are willing to forgo the interest for all the assessment orders issued. Finally, Refund vouchers were issued to the dealer through this office proceedings ROC.No. 944/2021/a1, Dated 28.09.2021 as per approval received from the Deputy Commissioner (ST), Namakkal is detailed below.

Assessment Year	Order date	Form "P" value	Refund Voucher No.
2011-12	23.09.2021	Rs.3,54,592.00	153906
2012-13	23.09.2021	Rs. 2,54,107.00	153907
2014-15	23.09.2021	Rs. 2,51,615.00	153908

Encl:
2. Assessment order 2011-12, 2012-13 and 2014-15 – 3 copy
3. W.P.No. 18292/2021,18294/2021,18298/2021 – 3 copy
4. Revised Assessment order 2011-12, 2012-13 and 2014-15 – 3 copy
5. Approval letter of Deputy Commissioner (ST), Namakkal – 3 copy
6. Dealer letter dated 27.09.2021 – 3 copy
7. This office proceedings dated 28.09.2021 – 3 copy

29.9.2021
Assistant Commissioner (ST) (FAC),
Namakkal (Rural).

1. Copy Submitted to Joint Commissioner(ST), Salem.
2. Copy Submitted to Deputy Commissioner(ST), Namakkal.

4.The above brings to light that it is more in the nature of a compliance report and refund vouchers have also been issued to the writ petitioner. Learned counsel for writ petitioner, on instructions, confirms that the writ petitioner has received the refund vouchers.

5.Learned Revenue counsel submits that the actual transfer of money qua refund vouchers to the account of the writ petitioner will happen in three working days (excluding today) and therefore, the actual transfer of money qua refund will be done on or before 06.10.2021.

6.The above draws the curtains qua captioned writ petitions. Captioned three writ petitions are disposed of recording the stated positions of the parties which have been captured supra. No costs.

Sd/-

Assistant Registrar (CO)

//True Copy//

Sub Assistant Registrar

mmi

To

The State Tax Officer,
Namakkal Town Circle,
Namakkal.

+1cc to the Special Government Pleader (Taxes), S.R.No. 51041

W.P.Nos.18292,18294 and 18298 of 2021

PA(CO)
GN(11/10/2021)