



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.11.2021

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.24500, 24502, 24505, 24506, 24507 & 24509 of 2021

(Through Video Conferencing)

1.Mr.A.Sivaprakasan	...petitioner in W.P.No.24500 of 2021
2.Mr.V.Veerabadran	...petitioner in W.P.No.24502 of 2021
3.A.Dhamodharan	...petitioner in W.P.No.24505 of 2021
4.V.M.Ramesh	...petitioner in W.P.No.24506 of 2021
5.H.Narayanan	...petitioner in W.P.No.24507 of 2021
6.A.Muralidharan	...petitioner in W.P.No.24509 of 2021

Vs

The District Manager/Deputy Collector,
TASMAC,
Vandisholai,
Coonoor-Kothagiri Road,
Nilgiris District.

... Respondents in all Petitions

Common Prayer: Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus, directing the respondent to consider the petitioner's representation dated 29.09.2021 seeking to refund the security amount deposited by the petitioner for the period 2015-16 with the respondent.

For Petitioner : Mr.J.Rajmohan in all WP's

For Respondent : Mr.K.Sathish Kumar in all WP's

COMMON ORDER

This writ petition is disposed at the time of admission considering the fact that petitioner's request for refund of



deposit of Rs.1,84,350/- has not been disposed, despite several letters and reminders including legal notice by the petitioner. It is the case of the petitioner that petitioner is exempted from payment of service tax in terms of the notification No.3/2013 dated 1.03.2013 w.e.f 1.04.2013 and also as per notification No.25/2012 dated 20.06.2012.

2. Learned counsel for the respondent submits that it is no question of amount being refunded to the petitioner as one of the mandatory conditions of the license granted to the petitioner was that the petitioner ought to have registered with the Service Tax Department and paid service tax for the service provided by the TASMAL department.

3. Heard learned counsel for the petitioner and learned counsel for the respondent. This writ petition is disposed by directing the respondent to pass appropriate orders on merits and in accordance with law within a period of 30 days from the date of receipt of copy of this order. While passing such order the respondent shall also consider the RTI clarification obtained by the petitioner from the office of superintendent of GST and Central Excise, Ooty Range dated 15.03.2019.

This writ petitions stand disposed of with the above directions. There shall be no order as to costs.

Sd/-
Assistant Registrar (CS-VII)

//True Copy//

Sub Assistant Registrar

nst

To

The District Manager/Deputy Collector,
TASMAL,
Vandisholai,
Coonoor-Kothagiri Road,
Nilgiris District.

+6ccs to Mr.J.Raj Mohan, Advocate, S.R.No.58897 to 58907

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GPL (CO)
SU (03/12/2021)