



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 22.01.2021

CORAM:

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P. (MD)No.702 of 2021

M/s.Ashok Timbers
Rep. by its Proprietor Mr.Devjikhimji Patel
Meenakshi Naickenpatti,
Palani Road,
Dindigul-624 002.

... Petitioner

-Vs-

The Commercial Tax Officer,
Presently designated as the State Tax Officer,
Dindigul (Rural) Assessment Circle,
Dindigul.

... Respondent

PRAYER: Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus, to direct the respondent to issue refund voucher for the amount of tax paid in excess as per the order in CST No.130641/2012-13, dated 13.01.2015 along with interest due as per the provisions of the Act.

For Petitioner : Mr.R.D.Ganesan
For Respondents : Mrs.J.Padmavathi Devi
Special Government Pleader

ORDER

Heard the learned counsel on either side.

2.The petitioner is a registered dealer. The subject matter pertains to the assessment year 2012-13. Consequent to the revised proceedings dated 13.01.2015, the petitioner became entitled to refund of excess amount of Rs.2,99,999/-. The said amount has not been paid till date. Therefore, the writ petition has been filed. The entitlement of the petitioner to refund is not in dispute.

3.The learned Special Government Pleader states that interest should not be awarded to the petitioner.

4.I am unable to agree with the said objection. When the petitioner became entitled to certain sum of money, it is the duty of the respondent to repay the same immediately. Having not done so, the respondent is obliged to repay the said amount to the petitioner herein. Therefore, the respondent is directed to issue refund voucher for a sum of Rs.2,99,999/- together with interest at the rate of 6% per annum to be computed from the date of entitlement. This shall be done within a period of four weeks from the date of receipt of a copy of this order.



5.The Writ Petition is allowed. No costs.

Sd/-

Assistant Registrar (AE)

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// True Copy //

/ /2021

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 Commercial Tax Officer,
Presently designated as the State Tax Officer,
Didigul (Rural) Assessment Circle,
Dindigul.

+1 CC to M/s.R.D.GANESAN, Advocate (SR-1919[F] dated 22/01/2021)

W.P.(MD)No.702 of 2021
22.01.2021

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