



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 25.02.2021

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P (MD)No.3697 of 2021

M/s.A.R.A.S. Appliances (P) Ltd.,
Rep. by its Director
K.Suresh

... Petitioner

Vs.

The Assistant Commissioner (ST),
West Veli Street Assessment Circle,
Madurai.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Mandamus, directing the respondent to give effect to the Tribunal order in MTA. No.1/2018 for the year 2013-14 dated 03.10.2018 by passing revised order and to refund the amount of taxes paid in excess along with interest due thereon in accordance with law.

For Petitioner : Mr.Satheesh Murugan.A
For Mr.Ganesan.R.D

For Respondent : Mrs.J.Padmavathi Devi,
Special Government Pleader.

ORDER

Heard the learned counsel for the writ petitioner and the learned Special Government Pleader for the respondent. By consent of both parties, this writ petition is taken up for final disposal at the admission stage itself.

2.The petitioner had succeeded before the Sales Tax Appellate Tribunal in MTA No.1 of 2018. The order was passed on 03.10.2018. It pertains to the assessment year 2013-2014. The grievance of the petitioner is that though more than two years have elapsed, the respondent has not given effect to the said order. Therefore, this writ petition has been filed.

3.The learned Special Government Pleader on instructions states that the petition mentioned Tribunal Order will be given effect to by passing a revised order within a period of eight weeks from the date of receipt of a copy of this order. The respondent will refund



the amount payable to the petitioner together with statutory interest.

4.The writ petition is allowed accordingly. No costs.

Sd/-

Assistant Registrar (CS II)

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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 Assistant Commissioner (ST),
West Veli Street Assessment Circle,
Madurai.

+1 CC to M/s.R.D.GANESAN, Advocate (SR-7095[F] dated 25/02/2021)

+1 CC to M/s.SPL GP (SR-7484[F] dated 26/02/2021)

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VR (CO)

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