



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 10.03.2021

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.5169 of 2021

M/s.Shanthi Guru Marketing,
Rep. by its Proprietor,
V.Shripal Sanghvi.

... Petitioner

Vs.

The Assistant Commissioner (ST),
Mailamchandai-1 Assessment Circle,
Trichy.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Mandamus, direct the respondent to give effect to the revision order in Revision Petition No.3/2019 dated 05.08.2019 for the assessment year 2017-2018 by passing revised order and to refund the amount of taxes paid in excess along with interest due thereon as contemplated under the provisions of the Act.

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

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

ORDER

Heard the learned counsel on either side. With their consent, the writ petition is taken up for final disposal at the admission stage itself.

2.It is seen that the petitioner herein had succeeded before the revisional authority and the petition mentioned revision order has since become final. Therefore, the respondent is obliged to pass a revised order and refund the excess the tax amount paid by the petitioner along with interest by giving effect to the revision order. The petitioner has already given a representation in this regard. Alleging that the petition mentioned revision order has not been given effect to, this writ petition has been filed.



3. When the matter was taken up for hearing, the learned Special Government Pleader submitted that revision notice was already issued and that the petitioner did not turn up.

4. The writ petition is allowed and the respondent is directed to give effect to the petition mentioned revision order and issue the refund voucher along with interest. The respondent is obliged to pay the statutory interest to the petitioner. This shall be done by the respondent within a period of four weeks from the date of receipt of a copy of this order. No costs.

Sd/-

Assistant Registrar(AE)

// 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),
Mailamchandai-1 Assessment Circle,
Trichy.

+1 CC to M/s.R.D.GANESAN, Advocate (SR-10229[F] dated
11/03/2021)

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KG(CO)

TR(23.04.2021) 2P 3C