BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 25.03.2021

CORAM
THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)No.5509 of 2021

M/s.Dheepak Traders,
Represented by its Mandate holder P.Rajendran,
No.16, Vengalakadai Street 3rd Lane,
Madurai. .. Petitioner

Vs.

The State Tax Officer,
Vengalakadai Street Assessment Circle,
Commercial Tax Building,
Madurai. .. Respondent

PRAYER: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus, to direct the respondent to consider the reprsentation dated 27.10.2017,03.09.2019, within stipulated period as may be fixed by this Court.

For Petitioner : Mr.S.Karunakar

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

O R D E R

Heard the learned counsel appearing on either side.

2.The petitioner is an assessee registered with the respondent. The petitioner suffered an order of assessment dated 29.09.2008 in respect of the assessment year 2003-2004. Aggrieved by the same, the petitioner preferred an appeal before the Appellate Authority. The petitioner also obtained an interim order of stay. In terms of the said order, the petitioner remitted a sum of Rs.1,68,123/- on 03.12.2008. The appeal was eventually allowed infavour of the petitioner. The appellate order was also given effect to. Revision was also made. But then, the amount of Rs.1,68,123/- remitted by the petitioner on 03.12.2008 was not refunded with interest. Therefore, the petitioner made representations in this regard. Since it was not acted upon, this Writ Petition came to be filed.

3.Today, when the matter was taken up for hearing, the learned Special Government Pleader as well as the Assessing

Officer inform the Court that the petitioner had made a claim that the amount of Rs.1,68,123/- was remitted by the assessee along with the appeal. Since the said statement was found to be incorrect, the refund was not made. The petitioner states that when the appeal was filed, he did not make any pre-deposit. This amount was paid after getting interim stay from the Appellate Authority. The petitioner has also enclosed the challan in the typed set of papers at page No.33.

4.In this view of the matter, the respondent is directed to verify the same and if the statement is found to be correct, refund will be made by the respondent with interest within a period of six weeks from the date of receipt of a copy of this order.The Writ Petition is disposed of accordingly. No costs.

Sd/-

Assistant Registrar (AE)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

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 State Tax Officer,
Vengalakadai Street Assessment Circle,
Commercial Tax Building,
Madurai.

+1 CC to M/s.S.KARUNAKAR, Advocate (SR-13802[F] dated 26/03/2021)

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