



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 08.01.2021

CORAM:

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P. (MD) Nos.16549 and 16550 of 2020

WEB COPY

Tvl. Ganesh Builders,
Rep. by its Proprietor N.Ramasubramanian
No.111, Bharathiyar Salai,
Contonment, Trichy.

... Petitioner in both W.Ps.

-Vs-

The Assistant Commissioner (ST),
Palakkarai - I Assessment Circle,
Trichy.

... Respondent in both W.Ps.

COMMON PRAYER: Petitions filed under Article 226 of the Constitution of India to issue a Writ of Mandamus, directing the respondent to consider the representations, dated 02.01.2019, 28.03.2019, 02.07.2019 & 28.10.2020 and issue refund voucher with interest within stipulated period as may be fixed by this Court.

(In both W.Ps)

For Petitioner : Mr.S.Karunakar

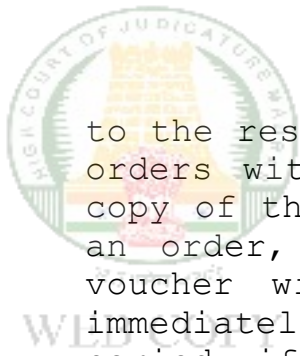
For Respondent : Mrs.J.Padmavathi Devi,
Special Government Pleader.

COMMON ORDER

Heard the learned counsel appearing for the petitioners and the learned Special Government Pleader appearing for the respondent.

2.The petitioners had succeeded before the appellate authority. Therefore, the respondent is obliged to make refund to the petitioners. In fact, revised orders had been passed in favour of the petitioners way back on 28.09.2018. But till date refund has not been made. Therefore, these two writ petitions have been filed.

3.When the matters were taken up for hearing, the learned Special Government Pleader submitted that questioning the orders passed by the appellate authority, State Appeals have been filed before the Sale Tax Appellate Tribunal. It is not in dispute that no interim order has been obtained. The petitioners cannot wait indefinitely for the disposal of the State Appeals. However, in the interest of justice, I am inclined to give some breathing time



to the respondent. It is for the respondent to obtain appropriate orders within a period six weeks from the date of receipt of a copy of this order. If the respondent is not able to obtain such an order, the respondent will have to necessarily issue refund voucher with statutory interest. Such issuance will be done immediately and without any delay after the expiry of aforesaid period, if no interim order is obtained in the meanwhile.

4.The writ petitions are allowed on these terms. No costs.

Sd/-

Assistant Registrar (CS-I)

// 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),
Palakkarai - I Assessment Circle,
Trichy.

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KM (03.02.2021) 2P 2C