BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 29.01.2021

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)Nos.18224, 18225 and 18226 of 2020

M/s.Ashok Timber,
Rep. by its Proprietor,
Mr.Devijikhimji Patel. ... Petitioner in all W.Ps.

Vs.

The Commercial Tax Officer,
Presently designated as the State Tax Officer,
Dindigul (Rural) Assessment Circle,
Dindigul. ... Respondent in all W.Ps.

Common Prayer : Writ Petitions 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 appeal order in VAT A.P.Nos.188, 189 and 190 of 2018 for the year 2014-15, 2015-16 and 2016-17 dated 24.07.2018 respectively, by passing revised order to refund the amount of taxes paid in excess along with interest due there on in accordance with law.

(in all W.Ps)
For Petitioner : Mr.R.D.Ganesan

For Respondent : Mr.S.Dhayalan,
Government Advocate.

COMMON ORDER

Heard the learned counsel on either side. With their consent, these writ petitions are taken up final disposal.

2.The petitioner is a dealer registered with the respondent. The petitioner had succeeded in the petition mentioned appeals. The assessment years are 2014-15, 2015-16 and 2016-17. All the three appeals were disposed of in favour of the writ petitioner on 27.04.2018. The petitioner's grievance is that even though these orders have become final, they were not being given effect to. Therefore, these writ petitions came to be filed.

3.When these writ petitions were taken up for disposal today, the learned Government Advocate submitted that the respondent appears to have hurriedly passed some orders for refund. But according to him, there are some calculation errors. Therefore, I permit the petitioner to go the office of the respondent on 03.02.2021 at 03.00 pm., and furnish relevant details. The respondent will sit with the petitioner and quantify the petitioner's entitlement. Based on the same, the respondent will issue appropriate orders for refund of the amount of tax due to him together with statutory interest thereon. The respondent will not take the stand that he already passed orders. I specifically mandate the respondent to redo the calculation and include the interest component also and issue fresh refund vouchers. This exercise shall be completed by 04.02.2021 itself.

4.These writ petitions are allowed accordingly. No costs.

Sd/-

Assistant Registrar (Crl.Side)

// 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,
Dindigul (Rural) Assessment Circle,
Dindigul.

+1 CC to SGP (SR-2691[F] dated 01/02/2021)
+3 CC to Mr.R.D. GANESAN, Advocate, Sr.No.2494

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NR (01/02/2021) 2P : 6C