



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 26.02.2021
CORAM

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P. (MD)No.19325 of 2019

M/s.Jones Energy Tech,
Rep. by its Partner R.Aravindan,
32/C-1, Haneefa Colony,
TVS Tolgate,
Tiruchirappalli.

... Petitioner

Vs.

The Assistant Commissioner/CT(FAC),
Tiruverambur Circle, Mannarpuram,
Tiruchirappalli.

... Respondent

Prayer: Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus, to direct the respondent to refund the Input Tax Credit to a sum of Rs.1,50,814.63/- with interest within the time fixed by this Court by considering the representation dated 04.03.2019.

For Petitioner : Mr.H.Arumugam

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

* * *

O R D E R

Heard the learned counsel on either side.

2. The petitioner states that they are no longer running the business and that it has been closed. The petitioner therefore seeks refund of available Input Tax Credit to the tune of Rs.1,50,814.63/-. A representation to this effect was given on 04.03.2019. Since it was not considered, this writ petition has been filed.

3. In a case of this nature, the respondent has to first pass order on the petitioner's application and thereafter, its correctness can be decided in the revision. Therefore, the respondent is directed to pass orders on the petition mentioned representation on merits and in accordance with law within a period of six weeks from the date of receipt of a copy of this order. I make it clear that I have not gone into the merits of the matter.



4. This writ petition stands disposed of. No costs.

Sd/-

Assistant Registrar (CS-II)

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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.

PMU

To:

The Assistant Commissioner/CT(FAC),
Tiruverambur Circle, Mannarpuram,
Tiruchirappalli.

+1 CC to M/s.SPL GP (SR-7846[F] dated 01/03/2021)

+1 CC to M/s.H.ARUMUGAM, Advocate (SR-8019[F] dated 01/03/2021)

+1 CC to M/s.J.SENTHIL KUMARAI AH, Advocate (SR-96140[F] dated 05/11/2019)

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GS (04.05.2021) 2P 5C