BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 04.03.2021
CORAM
THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN
W.P.(MD)No.5206 of 2018

Tvl.TOWER VISION,
Rep. by its Partner,
M.Uma Maheswari,
W/o.AN.Muthukumar,
No.186, North Veli Street,
Madurai - 625 001. ... Petitioner

Vs.

1. The Assistant Commissioner(CT),
Nethaji Road Assessment Circle,
Commercial Taxes Complex,
Dr.Thangaraj Salai,
Madurai - 625 020.

2. The Commercial Tax Officer,
Nethaji Road Assessment Circle,
Commercial Taxes Complex,
Dr.Thangaraj Salai,
Madurai - 625 020. ... Respondents

Prayer: Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus, directing the second respondent to pass a revised order giving effect to the appeal order of the learned Appellate Deputy Commissioner(CT), Madurai(North) in Appeal No. & Year:8/2014(VAT) dated 12.08.2014 and to consequently direct the first respondent to refund the excess tax amount paid by the petitioner for the assessment year 2011-12(TNVAT) together with interest @ 6% per annum.

For Petitioner : Mr.B.Rooban,
for Mr.Raja.Karthikeyan.

For Respondents : Mr.J.Padmavathi Devi,
Special Government Pleader.

* * *

O R D E R

Heard the learned counsel on either side.

2. The petitioner had succeeded before the appellate authority. The case on hand pertains to the assessment year 2011-12. The petitioner wanted refund of the excess tax paid by her. To do so,

the second respondent will have to pass formal orders giving effect to the order passed by the appellate authority. Since it was not done, the petitioner made a request to the respondents.

3. The respondents took the stand that an appeal has been filed questioning the petition mentioned order of the appellate authority. But no details were furnished. This writ petition was filed way back in the year 2018 and it came up for disposal in the month of March 2021. Even now the respondents are unable to furnish the details regarding the appeal filed before the State Tax Appellate Tribunal (STAT). It appears that the appeals were filed only for the other assessment years and not for the said assessment year.

4. The respondents are directed to give effect to the petitioner mentioned appeal order and thereafter refund the excess tax amount paid by the petitioner for the assessment year 2011-12. The respondents are of course obliged to make refund together with statutory interest. I make it clear that the interest will have to be paid from the date of the appeal order. The entire exercise shall be concluded within a period of eight weeks from the date of receipt of a copy of this order.

5. This writ petition stands allowed. No costs.

Sd/-

Assistant Registrar (Records)

// 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.

PMU

To:

1. The Assistant Commissioner(CT),
   Nethaji Road Assessment Circle,
   Commercial Taxes Complex,
   Dr.Thangaraj Salai,
   Madurai - 625 020.

2. The Commercial Tax Officer,
   Nethaji Road Assessment Circle,
   Commercial Taxes Complex,

Dr.Thangaraj Salai,
Madurai - 625 020.

+1 CC to M/s.SPL GP (SR-9185[F] dated 05/03/2021)

+1 CC to M/s.B.ROOBAN, Advocate (SR-9244[F] dated 05/03/2021)

W.P.(MD)No.5206 of 2018

04.03.2021

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