



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 09.02.2021

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.7109 of 2015

Rajan Abraham

... Petitioner

Vs.

The Deputy Commercial Tax Officer,
Now Known as Commercial Tax Officer,
Kodaikanal.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Mandamus, directing the respondent to issue a refund voucher with interest to the petitioner under Section 13 of the Tamilnadu Tax on Luxuries Act, 1981 in pursuance of the order dated 29.12.2006 passed by the respondent in LT No.01572/1995-96.

For Petitioner : Mr.S.Karunakar

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

ORDER

Heard the learned counsel on either side.

2.The writ petitioner seeks issuance of refund of voucher with interest from the respondent under Section 13 of Tamil Nadu Tax on Luxuries Act, 1981. The petitioner made a request in this regard vide application dated 03.11.2009. Since it was not considered, the writ petition came to be filed.

3.The case of the petitioner is strongly contested by the respondent. A detailed counter affidavit has also been filed. The learned Special Government Pleader for respondent reiterated all the contentions set out in the counter affidavit.

4.I am of the view that it is not necessary for this Court to go into the merits of the matter at this stage. When the prayer for issuance of Mandamus is opposed, it is the duty of the respondent to have disposed of the petitioner's representation. Therefore, I direct the respondent to dispose of the petition mentioned representation dated 03.11.2019 and all subsequent representations on merits and in accordance with law. Such an



order will be passed within a period of eight weeks from the date of receipt of a copy of this order. I have not gone into the merits of the matter. It is open to the respondent to pass orders one way or the other.

5.The writ petition is disposed of accordingly. No costs.

Sd/-

Assistant Registrar(CS-III)

// 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 Deputy Commercial Tax Officer,
Now Known as Commercial Tax Officer,
Kodaikanal.

+1 CC to M/s.GP (SR-4256[F] dated 10/02/2021)

W.P (MD) No. 7109 of 2015

09.02.2021

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TR(01.03.2021) 2P 3C