



W.P.No.32911 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.12.2022

CORAM :

The Hon'ble Mr.JUSTICE M.SUNDAR

W.P.No.32911 of 2022

GE T & D India Limited
Rep. by Senior manager - Indirect Taxes
S.Sivaramakrishnan
19/1 GST Road, Pallavaram,
Chennai-600 043.

.. petitioner

Vs.

The Deputy Commissioner (ST)-II
Integrated Commercial Taxes and Registration Building
No.571, Anna Salai, Nandanam,
Chennai-600 035.

.. Respondent

Writ petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus, directing the respondent to refund an amount of Rs.51,61,825/- along with interest in terms of Section 42(5) of TNVAT Act, 2006 as per Form No.4 issued in Order CST No.50806/2010-11 dated 24.06.2022 and as requested by the petitioner in their letter dated 05.07.2022.

For Petitioner : Mr.Joseph Prabakar
For Respondent : Mr.T.N.C.Kaushik
Additional Government Pleader (Tax)



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ORDER

Captioned writ petition is listed in the Admission Board.

2. Mr.Joseph Prabakar, learned counsel on record for writ petitioner submits that subject matter of the captioned writ petition is refund of excess tax paid post appeal and revision.

3. It is not necessary to delve into facts in detail and be detained by facts as Mr.T.N.C.Kaushik, learned Additional Government Pleader (Taxes) who accepts notice on behalf of lone respondent very fairly submits, on instructions, that refund of excess tax paid by the writ petitioner as claimed in the prayer in the writ petition will be made in accordance with Section 42(5) of 'the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act No.32 of 2006)' [hereinafter 'TNVAT Act' for the sake of convenience and clarity] as expeditiously as the business of the respondent would permit.



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4. In the light of the fair stand taken by learned Revenue counsel, it will suffice to dispose of the captioned writ petition recording the stated position of learned Revenue counsel and it is also deemed appropriate to give a directive that the refund shall be made in accordance with Section 42(5) of TNVAT Act as expeditiously as the official business of sole respondent would permit and in any event, within eight weeks from today i.e., on or before 02.02.2023. This Court places on record its appreciation for the fair stand taken by learned Revenue counsel.

5. Captioned Writ Petition disposed of as in the aforesaid manner.

There shall be no order as to costs.

08.12.2022

Index: Yes/No

Speaking / Non-speaking order

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To

The Deputy Commissioner (ST)-II
Integrated Commercial Taxes and Registration Building
No.571, Anna Salai, Nandanam
Chennai-600 035.



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M.SUNDAR, J.,

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