



W.P.(MD)Nos.14479 to 14487 of 2022

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 11.07.2022

CORAM:

THE HONOURABLE MR.JUSTICE B.PUGALENDHI

W.P.(MD)Nos.14479 to 14487 of 2022

W.P.(MD)No.14479 of 2022

M/s.Susee Automobiles Pvt. Ltd.,
Rep. by its Director
J.Rajiv Subramanian,
No.25, Tamil Sangam Road,
Madurai – 625 001,
Madurai District.

... Petitioner

versus

The Assistant Commissioner (ST),
Office of the Assistant Commissioner (ST),
Tirupparankundram Assessment Circle,
K.K.Nagar,
Madurai – 625 020,
Madurai District.

... Respondent

Writ Petition filed under Article 226 of the Constitution of India, seeking for the issuance of Writ of Mandamus, to direct the respondent herein to consider and pass orders on the request letter made by the petitioner dated 01.10.2020 with regard to grant of refund of Rs.



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4,04,755/- for the assessment year 2007-2008.

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For Petitioner : Ms.R.Hemalatha
For Respondent : Mr.P.Subba Raj
Special Govt. Pleader

COMMON ORDER

These writ petitions are filed for a Mandamus, directing the respondent herein to consider and pass order on the request letters made by the petitioner dated 01.10.2020 with regard to refund of amount for the assessment years 2007-2008, 2014-2015, 2009-2010, 2008-2009, 2011-2012, 2015-2016, 2013-2014, 2010-2011 and 2012-2013 respectively.

2. The learned counsel for the petitioner submits that there are no specific provisions preventing anybody from claiming refund at any time and there is no limitation prescribed under the Act. Therefore, the petitioner is entitled for refund of amount for the assessment years as stated above. The learned counsel further submits that the assessment



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for the above said years has not been completed till date and therefore, the petitioner made representations on 01.10.2020 claiming refund of amount, but, the same have not been considered by the respondent for the past two years. Hence, the petitioner has approached this Court for a direction to the respondent to consider the representations dated 01.10.2020 on merits.

3. Mr.P.Subba Raj, learned Special Government Pleader, who takes notice for the respondent, submits that the representations are for the refund of amount for the assessment years 2007-2008 to 2015-2016 and the representations have been made belatedly and therefore, the petitioner is not entitled for any refund of amount.

4. However, the learned counsel for the petitioner claims that the assessment for the above said years has not been completed by the respondent so far.



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5. In view of the rival submissions made and also considering the fact that the representations made by the petitioner on 01.10.2020 are still kept pending without taking any decision, this Court directs the respondent to take decision on the petitioner's representations dated 01.10.2020, on merits and in accordance with law, within a period of eight weeks from the date of receipt of a copy of this order. It is made clear that this Court has not expressed anything on merits of the claim made by the petitioner with regard to the refund of amount claimed in the said representations.

6. Accordingly, the writ petitions are disposed of. No costs.

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Index : Yes / No.
Internet: Yes / No.
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B.PUGALENDHI, J.

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