BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **08.02.2022**

CORAM:

THE HONOURABLE MR.JUSTICE **C.SARAVANAN**

W.P.(MD) Nos.4926 and 4927 of 2018

M/s.Shri Ramalinga Mills Limited,
Rep. by its Chairman T.R.Dinakaran,
212, Ramasamy Nagar,
Aruppukottai. ... Petitioner in both petitions

/vs./

The Assistant Commissioner (CT),
Commercial Tax Building,
Aruppukottai,
Virudhunagar District. ... Respondent in both petitions

Common Prayer: Writ Petitions filed under Article 226 of the Constitution of India for issuance of Writ of Manadamus, to direct the respondent herein to consider the representation, dated 25.01.2018 filed by the petitioner and refund and amount of Input Tax Credit reversed by him under Proviso to Section 19(2) of the TNVAT Act, 2006 by applying the judgment of this Court in W.P.No.7969 of 2014 etc batch of cases, dated 06.02.2017.

In both petitions:

For Petitioner : Mr.S.Karunakar
For Respondent : Mr.V.Nirmalkumar
Government Advocate

COMMON ORDER

These Writ Petitions are disposed of considering the fact that the decision of the learned Single Judge of this Court in ***M/s.Everest Industries Limited Vs. The State of Tamil Nadu and another*** vide order dated 06.02.2017 ***in W.P.(MD)No.7969 of 2014 etc batch,*** has been appealed again before the Division Bench of this Court and that the orders are awaited in W.A.No.1260 of 2017. In case, the aforesaid appeal is dismissed, the respondent is directed to consider the petitioner's representation, dated 25.01.2018 and pass appropriate orders on merits for refunding the amounts. It is needless to state that the petitioner shall also be heard, before such orders are passed on merits and in accordance with law. No costs.

Sd/-

Assistant Registrar (Records)

// True Copy //

/ /2022
Sub Assistant Registrar(CS)

To:

The Assistant Commissioner (CT),
Commercial Tax Building,
Aruppukottai,
Virudhunagar District.

+1 CC to M/s.S.KARUNAKAR, Advocate (SR-5462[F] dated 10/02/2022)

+1 CC to M/s.SPL GP (SR-5058[F] & SR-5060[F]dated 09/02/2022)

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MGJ(21.02.2022) 2P 4C