



WEB COPY



W.P Nos.2460 & 3674 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.12.2023

CORAM:

THE HON'BLE MR. JUSTICE KRISHNAN RAMASAMY

W.P Nos.2460 & 3674 of 2023
and WMP No.3760 of 2023

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

... Petitioner in both WPs

vs.

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

2.The Joint Commissioner (ST)
Large Tax Payers Unit
Integrated Commercial Taxes and Registration Building
No.571, Anna Salai, Nandanam,
Chennai – 600 035.

3. Commissioner of Commercial Taxes,
Ezhilagam, Chepauk
Chennai – 600 005. ... Respondents in W.P No.2460 of 2023

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



W.P Nos.2460 & 3674 of 2023

2.The Joint Commissioner (CT)
Integrated Commercial Taxes and Registration Building
No.571, Anna Salai, Nandanam,
Chennai – 600 035.

3. Commissioner of Commercial Taxes,
Ezhilagam, Chepauk
Chennai – 600 005.

... Respondents in W.P No.3674 of 2023

Prayer in WP No.2640 of 2023 : Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus directing the respondents to refund an amount of Rs.2,06,22,234/- alongwith interest in terms of Section 42(5) of the TN VAT Act, 2006, as per Form No.4 issued in Order CST No.50806/2013-14 dated 22.09.2022 and as requested by the petitioner in their letter dated 10.10.2022.

Prayer in WP No.3674 of 2023 : Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari calling for the records on the file of the first respondent in proceedings Notice CST No.50806/2013-14 dated 24.01.2023 and to quash the same.

In both WPs

For Petitioner : Mr.Joseph Prabakar
For Respondents : Ms.Amirtha Poonkodi Dinakaran
Government Advocate



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W.P Nos.2460 & 3674 of 2023

COMMON ORDER

These writ petitions have been filed seeking a direction to the respondents to refund the excess tax amount to an extent of a sum of Rs.2,06,22,234/- along with interest in terms of Section 42(5) of the Tamil Nadu Value Added Tax Act, 2006 as per the assessment and refund order in CST No.50806/2013-14 dated 22.09.2022 and to quash the impugned notice dated 24.01.2023, issued by the 1st respondent.

2. This Court, by order dated 16.11.2023 directed the respondents 1 and 2 to refund the excess tax amount lying with the department to an extent of a sum of Rs.2,06,22,234/- along with interest, as per the refund order in CST No.50806/2013-14 dated 22.09.2022 to the petitioner, on or before 05.12.2023.

3. Both these writ petitions are posted today under the caption 'For reporting compliance'.

4. When the matters are taken up for hearing, the learned counsel appearing for the petitioner submitted that the refund order has



W.P Nos.2460 & 3674 of 2023

already been issued to them but the respondents have not paid any interest for the said refund amount.

5. In view of the above submission made by the learned counsel for the petitioner, this Court feels that it is open to the petitioner to challenge the same in the manner known to law.

6. Accordingly, both the writ petitions are closed. No costs. Consequently, connected miscellaneous petition is closed.

21.12.2023

Index: Yes/No
Speaking/Non-Speaking Order
Neutral Citation: Yes/No.
rgr

To

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W.P Nos.2460 & 3674 of 2023

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

KRISHNAN RAMASAMY, J.

rgt

4.The Joint Commissioner (CT)
Large Tax Payers Unit
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W.P Nos.2460 & 3674 of 2023

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