IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.07.2023

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.No.4048 of 2021
and
W.M.P.No.4617 of 2021

M/s.Camera City,
Represented by its Proprietor M.Peter,
No.54, Cathedral Road,
Gopalapuram,
Chennai 86. ... Petitioner

v.

The Assistant Commissioner (CT),
Rayapettah Assessment Circle,
Chennai 28. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Mandamus directing the respondent to refund the excess tax amount available in the petitioner electronic credit ledger with interest under Section 53 of the TNGST Act, 2017 as per the petitioner representation dated 13.08.2020 and uploaded in online on 07.09.2020.

For petitioner : Mr.D.Vijayakumar

For Respondent : Mr.T.N.C.Kaushik,
Additional Government Pleader

ORDER

The writ petition is filed praying to issue a writ of mandamus directing the respondent to refund the excess tax amount available in the petitioner electronic credit ledger with interest under Section 53 of the TNGST Act, 2017 as per the petitioner's representation dated 13.08.2020 and uploaded online on 07.09.2020.

2. During the pendency of this writ petition on 24.02.2021, it was submitted by the learned counsel for the petitioner that a representation of the petitioner was uploaded as early as on 07.09.2020 and the same was confirmed by the learned counsel for the respondent as pending consideration. Thereafter, when the matter was heard on 29.03.2021, it was submitted by the learned counsel for the respondent that the refund application has not been uploaded and not reflected in the official website of the Commercial Tax Department. This Court was pleased to permit the petitioner to upload the refund application

yet again for it to be processed and also directed that the entire exercise shall be completed before 07.06.2021.

3. Today, it is submitted by the learned counsel for the respondent that the petitioner has not yet submitted the refund application which was refuted to by the learned counsel for the petitioner who would submit that it has already been uploaded in the presence of the respondent Authority. However, both the counsel for the petitioner and the respondent submitted that the petitioner may be permitted to file a fresh application for refund.

4. Recording the same, the petitioner is granted liberty to file a fresh application for refund within a period of 2 weeks from the date of receipt of a copy of this order. On such application being filed, the same shall be considered on merits and appropriate orders would be passed in accordance with law within a period of 6 weeks from the date of receipt of the refund application filed after affording opportunity of hearing as provided under the Act.

5. With the above direction, the Writ Petition stands disposed of. No costs. Consequently, connected miscellaneous petition is closed.

21.07.2023

Index: Yes/No
Internet: Yes/No
Speaking / Non speaking order
shk

To

The Assistant Commissioner (CT),
Rayapettah Assessment Circle,
Chennai 28.

MOHAMMED SHAFFIQ,J.

shk

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