



WEB COPY



W.P.No.19008 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 27.06.2023

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.No.19008 of 2023

M/s.Hariharan Spinners (I) Private Ltd
Represented by its Director
S.Murukasan,
Thiruchengode Road
Near Velathal Koil & KSR College
T.G. Palayam Village
Kadachanallur (PO), Erode

... Petitioner

Vs

The Assistant Commissioner (ST)
Office of the Assistant Commissioner (ST)
Pallipalayam Circle
Tiruchengode

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus to direct the Respondent to sanction the refund of pre-deposit of Rs.4,11,181/- paid on Appeal filed against Assessment Order No.33913203501/2007-2008, along with interest.

For Petitioner : Ms.P.Jayalakshmi

For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate



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ORDER

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Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate accepts notice for the respondent and is armed with necessary instructions to enable a final disposal of this Writ Petition, even at the stage of admission.

2. The petitioner prays for a mandamus directing the respondent to sanction refund of pre-deposit of a sum of Rs.4,121,181/- that had been remitted at the time of filing of appeal before the first appellate authority challenging order of assessment passed under the provisions of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act') for the period 2007-08.

3. As against the order in first appeal, the State had filed an appeal before the Sales Tax Appellate Tribunal, that was disposed on 04.01.2022. The present Writ Petition has been filed by the petitioner assuming that, that order of the Tribunal dated 04.01.2022 has attained finality.

4. In fact, that does not appear to be the case as confirmed by learned Government Advocate who states that a Tax Case (Revision) has been filed, albeit, belatedly, pending in SR stage (SR.No.74673 of 2022) before this Court challenging order dated 04.01.2022.

5. In such circumstances, the claim for refund can be considered only upon conclusion of the litigation. Needless to say that it is for the petitioner to pursue the matter periodically with the respondent and ensure that the needful is



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done as it is not unknown for State appeals to be pending at SR/defect stage,

inordinately.

6. This Writ Petition is disposed as above. No costs.

27.06.2023

Index : Yes / No

Speaking/non-speaking Order

Neutral Citation : Yes/No

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To

The Assistant Commissioner (ST)

Office of the Assistant Commissioner (ST)

Pallipalayam Circle

Tiruchengode



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Dr.ANITA SUMANTH,J.

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