



W.P.Nos.19163 and 19165 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.08.2023

CORAM

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

W.P.Nos.19163 and 19165 of 2023

M/s/Irbaz Shoe Company

... Petitioner
(in both W.Ps.)

Vs

The Assistant Commissioner,
Aynavaram Assessment Circle,
F-50, 3rd Floor, Anna Nagar East,
Chennai – 600 102.

... Respondent
(in both W.Ps.)

Prayer in W.P.No.19163 of 2023: Petition filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Mandamus, to direct the respondent to refund the amount of Rs.2,02,129/- relating to the assessment year TNVAT 2006-2007 pursuant to the order in TIN/33781002206/2006-2007 dated 31.01.2022 along with the statutory interest under Section 42(5) of the Tamil Nadu Value Added Tax Act, 2007.

Prayer in W.P.No.19165 of 2023: Petition filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Mandamus, to direct the respondent to refund the amount of Rs.12,02,536/- relating to the assessment year TNVAT 2007-2008 pursuant to the order in



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TIN/33781002206/2007-2008 dated 31.01.2022 along with statutory interest under Section 42(5) of the Tamil Nadu Value Added Tax Act, 2007.

For Petitioners : Mr.V.Sundareswaran
(in both W.Ps.)
For Respondents : Mr.C.Harsha Raj
Additional Government Pleader
(in both W.Ps.)

COMMON ORDER

By this common order both the writ petitions are disposed by directing the respondent to consider the representation of the petitioner dated 29.03.2022 for refund of input tax credit that was availed by the petitioner in the light of the decision of this Court in W.P.No.18526 of 2011 dated 22.10.2019 and pass appropriate orders on merits and in accordance with law within a period of four (4) weeks from the date of receipt of a copy of this order. In case the petitioner is entitled to refund, the respondent shall also pay the interest to the petitioner. No costs.

23.08.2023

Neutral Citation: Yes/No
Index : Yes/No
Speaking/Non-Speaking Order
rgm



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To

The Assistant Commissioner,
Aynavaram Assessment Circle,
F-50, 3rd Floor, Anna Nagar East,
Chennai – 600 102.



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C.SARAVANAN, J.

rgm

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