



WEB COPY



W.P.Nos.19190 and 19192 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 28.06.2023

CORAM

THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P.Nos.19190 and 19192 of 2023

Siemens Ltd.

Represented by the Senior Manager,

Indirect Taxation R.Suresh

... Petitioner in the above W.Ps

Vs

The Additional Deputy Commercial Tax Officer – IAC,

2nd Floor, 100 Feet Road,

Ellapillaichavadi

Pudhucherry – 605 005.

... Respondent in the above W.Ps

COMMON PRAYER: Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writs of Mandamus directing the respondent to issue the refund along with interest as per the order in Form 4 dated 05.12.2022 issued by the respondent for CST 34340000858/2012-13 and 2013-14.

In all W.Ps.

For Petitioner : Ms.Lakshmi Sriram

For Respondent : Mr.R.Sreedhar

Additional Government Pleader



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COMMON ORDER

Mr.Sreedhar, learned Additional Government Pleader accepts notice for the respondent and is armed with instructions to enable a final disposal of these Writ Petitions even at the stage of admission.

2. The petitioner is a company and a dealer on the file of the respondent Assessing Officer based at Puducherry. The prayer is for a mandamus simplicitor directing the sole respondent to issue refund along with interest as per order in Form 4 dated 05.12.2022 for CST 34340000858/2012-13 and 2013-14.

3. Mr.Sreedhar produces written instructions confirming the position that the issue of refund is under active consideration and is only awaiting approval of the Government. Thus the Assessing Authority seeks three months time to take action.

4. Though in the written submissions the officer seeks '*three months*' to pass the refund order, Mr.Sreedhar would clarify that the refund order has already been passed and what is awaited is the Government's sanction to transfer the amount to the credit of the assessee/petitioner.

5. This is recorded and accordingly mandamus is issued to the respondent to credit the amount determined under refund order dated



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05.12.2022 for the periods 2012-13 and 2013-14 along with interest in line with

the applicable provisions, within a period of twelve (12) weeks from today.

6. These Writ Petitions are disposed as above. No costs.

28.06.2023

Index : Yes / No

Speaking Order

Neutral Citation: Yes

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To

The Additional Deputy Commercial Tax Officer – IAC,

2nd Floor, 100 Feet Road,

Ellapillaichavadi

Pudhucherry – 605 005.



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Dr.ANITA SUMANTH,J.

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