IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 30.10.2023

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.30633 of 2023

M/s.Sunil Enterprises,
Represented by its Proprietor,
Mr.Sunil Kumar,
No.6, Veerappan Street,
Sowcarpet, Chennai 600 079.

... Petitioner

Vs.

1.The Deputy Commercial Tax Officer,
Roving Squad II, Enforcement (North),
PAPJM Building, Greams Road,
Chennai 600 006.

2.Commercial Tax Officer,
Peddunaickenpet Assessment Circle,
No.48/39, Rajaji Salai, Wavoo Mansion,
Chennai 600 001.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, to direct the respondents to dispose of the representation made by the petitioner on 09.05.2023 and consequently direct the respondents to refund Rs.1,50,116/-.

For Petitioner : Mr.G.Logesh,
for Mr.R.Sivaraman

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

ORDER

This writ petition has been filed to direct the respondents to dispose of the representation made by the petitioner on 09.05.2023.

2. Mr.T.N.C.Kaushik, learned Additional Government Pleader, takes notice on behalf of the respondents.

3. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4. The learned counsel for the petitioner would submit that the petitioner is engaged in the business of hardware and operates from two godowns. The stocks in the godowns were verified by the 1st respondent and upon verification, the 1st respondent found that out of 2420 Cartoon boxes of imported drawers slides, only 1236 Carton boxes were available

and the balance 1184 carton boxes of slides were transitioned without any proof of evidence. Hence, a demand notice dated 25.08.2015 was issued to the petitioner by the 1st respondent for the payment of estimated value of 1184 carton boxes i.e., a sum of Rs.1,50,116/- towards compounding fee.

5. Further, it was submitted that the petitioner had filed his reply dated 31.08.2015 stating that the aforesaid compounding fee was paid and hence, the respondent had released the goods of the petitioner on 29.09.2015. Thereafter, aggrieved by the order passed by the 1st respondent, the petitioner had filed a revision before the Joint Commisioner (ST), Chennai on 26.10.2015. The said revision was allowed and the levy of tax imposed by the 1st respondent was set aside.

6. Therefore, the petitioner had made a representation dated 22.01.2020 before the 1st respondent seeking for refund of Rs.1,50,116/-. Since the said representation was not at all considered by the 1st respondent, another representation was made before the respondents 1

and 2 on 09.05.2023 seeking for the refund of said amount. However, the representation dated 09.05.2023 was also not at all considered. Hence, this writ petition.

7. In reply, the learned Additional Government Pleader appearing for the respondents submitted that considering the facts and circumstances of the case, an appropriate order may be passed by this Court.

8. Heard the learned counsel for the petitioner and the learned Additional Government Pleader for the respondents and also perused the materials available on record.

9. Upon considering the above submissions, this Court directs the 2nd respondent to consider and dispose of the petitioner's representation dated 09.05.2023 and make appropriate refund to the petitioner within a period of 4 weeks from the date of receipt of a copy of this order.

10. With the above directions, this writ petition is disposed of. No costs.

30.10.2023

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
nsa

To

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KRISHNAN RAMASAMY.J.,

nsa

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