IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **02.01.2023**

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THE HONOURABLE MR.JUSTICE M.SUNDAR

W.P.No.34836 of 2022

GE T & D India Limited
Rep by Senior Manager - Indirect Taxes
S.Sivaramakrishnan,
19/1 GST Road , Pallavaram,
Chennai- 43. .. Petitioner

vs

The Deputy Commissioner (CT) II,
Integrated Commercial Taxes and Registration Building,
No.571, Anna Salai,
Nandanam, Chennai- 35. .. Respondent

Writ petition filed under Article 226 of the Constitution of India praying to issue a writ of mandamus directing the Respondent to refund an amount of Rs.1,40,52,656 /- along with interest in terms of Section 42 (5) of the TN VAT Act 2006 as per Form No.4 issued in Order CST No. 50806 / 2012 - 13 dated 02.09.2022 and as requested by the Petitioner in their letter dated 16.09.2022.

For Petitioner	:	Mr.Joseph Prabakar
For Respondent	:	Ms.Amirta Dinakaran Government Advocate (Tax)

ORDER

Learned Revenue counsel submits that the matter is similar to order dated 08.12.2022 in W.P. No.32911 of 2022 which reads as follows:

'Captioned writ petition is listed in the Admission Board.

2. Mr.Joseph Prabakar, learned counsel on record for writ petitioner submits that subject matter of the captioned writ petition is refund of excess tax paid post appeal and revision.

3. It is not necessary to delve into facts in detail and be detained by facts as Mr.T.N.C.Kaushik, learned Additional Government Pleader (Taxes) who accepts notice on behalf of lone respondent very fairly submits, on instructions, that refund of excess tax paid by the writ petitioner as claimed in the prayer in the writ petition will be made in accordance with Section 42(5) of 'the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act No.32 of 2006)' [hereinafter 'TNVAT Act' for the sake of convenience and clarity] as expeditiously as the business of the respondent would permit.

4. In the light of the fair stand taken by learned Revenue counsel, it will suffice to dispose of the captioned writ petition recording the stated position of learned Revenue counsel and it is also deemed appropriate to give a directive that the refund shall be made in accordance with Section 42(5) of TNVAT Act as expeditiously as the official business of sole respondent would permit and in any event, within eight weeks from today i.e., on or before 02.02.2023. This Court places on record its appreciation for the fair stand taken by learned Revenue counsel.

5. Captioned Writ Petition disposed of as in the aforesaid manner. There shall be no order as to costs.'

2. Therefore, there shall be a similar order in the instant case and the operative portion of this order is as follows:

'In the light of the fair stand taken by learned Revenue counsel, it will suffice to dispose of the captioned writ petition recording the stated position of learned Revenue counsel and it is also deemed appropriate to give a directive that the

refund shall be made in accordance with Section 42(5) of TNVAT Act as expeditiously as the official business of sole respondent would permit and in any event, within eight weeks from today i.e., on or before 27.02.2023. This Court places on record its appreciation for the fair stand taken by learned Revenue counsel.'

3. Captioned Writ Petition is disposed of in the aforesaid manner. There shall be no order as to costs.

02.01.2023

Index : Yes/No
Neutral Citation : Yes/No
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To

The Deputy Commissioner (CT) II,
Integrated Commercial Taxes and Registration Building,
No.571, Anna Salai,
Nandanam, Chennai- 35.

M.SUNDAR,J.,

mmi

W.P.No.34836 of 2022

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