



W.P.No.34567 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 18.12.2023

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.34567 of 2023

M/s.Lakshmi Hitech Rubber Industry India Pvt.Ltd.,
Rep by its Managing Director, Mr.M.Thiyagaraja Prabhu,
Now at 7/46/A1, V.C.Mill Road,
Annanagar, No.4, Veerapandi,
Coimbatore 641 019.

... Petitioner

Vs.

- 1.The Assistant Commissioner (ST),
Perianaickenpalayam Circle,
Commercial Taxes Complex,
Coimbatore 641 018.
- 2.The Commercial Tax Officer (Addl.),
Thudialur Circle, Coimbatore 641 018.
- 3.The Appellate Deputy Commissioner (CT),
Coimbatore 641 018.

... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Mandamus, to direct the 1st respondent to
refund the illegally collected tax amount of Rs.23,14,422/- along with an



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interest of Rs.11,572/- from the date of inspection as stated in the representation dated 06.02.2023 and the reminder letter dated 02.03.2023.

For Petitioner : Mr.S.Raveekumar,
for Mr.M.Hariharan.

For Respondent : Ms.E.Ranganayaki,
Additional Government Pleader

ORDER

This writ petition has been filed to direct the 1st respondent to refund the illegally collected tax amount of Rs.23,14,422/- along with an interest of Rs.11,572/- from the date of inspection.

2. Ms.E.Ranganayaki, learned Additional Government Pleader, takes notice on behalf of the respondents. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The case of the petitioner is that the respondent had conducted the inspection in the premises of the petitioner and at the time of



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inspection, they had collected a sum of Rs. 23,14,422/- and thereafter, the assessment order was passed on 15.06.2015. Thereafter, the said assessment order was challenged before the Appellate Authority, whereby the Appellate Authority had set aside the assessment order by virtue of his order dated 15.10.2015. Aggrieved over the same, the Department had preferred an appeal before the STAC and the said appeal came to be dismissed by STAC on 19.07.2022. Thereafter, on 06.02.2023, a representation was made by the petitioner to return the amount of Rs.23,14,422/-, which was illegally collected by the respondent at the time of inspection. However, they had not passed any order till date. Hence, the present writ petition.

4. On the other hand, the learned counsel for the respondent would submit that though the dismissal order was passed by STAC, the respondent had preferred an appeal against the said dismissal order before this Court and the said appeals were filed in SR.Nos.35751 and 35753 of 2023, which were pending before this Court.



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5. Heard the learned counsel for the petitioner and the respondent and also perused the materials available on record.

6. In the present case, on the earlier occasions, two Authorities had rejected the appeals preferred by the respondents and now the respondent had again preferred an appeal before this Court. Further, it appears that the appeal filed by the respondent was dismissed by STAC on 19.07.2022. However, the respondent had not shown any interest to approach this Court immediately. Hence, the petitioner had made a representation dated 06.02.2023 and further he made a reminder dated 02.03.2023.

7. In view of the above, this Court directs the respondent to consider the representation dated 06.02.2023 in accordance with law within a period of 4 weeks from the date of receipt of copy of this order.



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

cost.

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Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

To

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KRISHNAN RAMASAMY.J.,

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