



W.P(MD).No.1027 of 2013

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 20.01.2023

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THE HON'BLE MR.JUSTICE K.KUMARESH BABU

W.P(MD)No.1027 of 2023

Tvl. Ramana Textiles Private Limited,
No.56C, Virudhunagar Main Road,
Mallankinar – 626 109,
Virudhunagar District,
Tamil Nadu, India.

..... Petitioner

- Vs-

1. The Commissioner of State GST and
Commercial Taxes,
State CT Head Office,
Ezhilagam,
No.3, Kamarajar Salai,
Chepauk, Chennai – 600 005.
2. The Joint Commissioner (CT)/(ST),
Office of the Joint Commissioner (CT)
Tirunelveli.
3. The Assistant Commissioner (CT)/ (ST)
Office of the Assistant Commissioner (CT)
Aruppukkottai Assessment Circle,
Aruppukkottai, Virudhunagar District.



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4. The Assistant Commissioner (CT)/ (ST)
Office of the Assistant Commissioner (CT)
Virudhunagar ST-II Circle,
Virudhunagar District.

... Respondents

PRAYER : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Mandamus, by directing the respondent to refund the eligible excess ITC amount for the month of September to December 2017, on the petitioner's application dated 28.11.2018 in accordance with law within the time frame.

For Petitioner : Mr.Raja. Karthikeyan

For Respondents : Mr.D.Gandhiraj
Special Government Pleader

ORDER

The present Writ Petition has been filed seeking for a writ of Mandamus to direct the respondents to refund the eligible excess ITC amount for the month of September to December 2017, based on the petitioner's application dated 28.11.2018 in accordance with law within the time frame.

2. The learned Counsel appearing for the petitioner would submit that originally he had made an application for refund the eligible ITC amount



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before the third respondent and the same was rejected directing the petitioner to approach the jurisdictional officer viz., 4th respondent herein.

The petitioner had approached the 4th respondent. Since the refund was for the period of the year 2017 and the jurisdiction in respect of the fourth respondent came only from 2019, the 4th respondent directed the petitioner to approach the third respondent. Thereafter, the petitioner had approached the third respondent by way of manual application, dated 21.10.2021. The third respondent by its communication dated 15.12.2021, had requested the second respondent herein seeking recommendation/advise as regards to consider the application of the petitioner. Thereafter, no action has been taken. Hence, the petitioner approached this Court by way of this instant Writ Petition.

3. Mr.D.Gandhiraj, learned Special Government Pleader appearing for the respondents would submit that they are willing to consider the request of the petitioner provided the petitioner makes manual application along with the supporting documents to the fourth respondent.



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4. Considering the statement made by the learned Special Government Pleader, this Court directs the petitioner to give a manual application to the fourth respondent along with supporting documents within a period of two weeks from today. The fourth respondent is directed to consider the request of the petitioner and pass appropriate orders on merits and in accordance with law within a period of eight (8) weeks thereafter.

5. With the above said directions, this Writ Petition is disposed of.

No costs.

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NCC: Yes / No
Index : Yes / No
Internet : Yes / No
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Note: Issue order copy on 23.01.2023



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To

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Office of the Assistant Commissioner (CT)
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K.KUMARESH BABU, J.

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