



W.P.No.3893 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

WEB COPY

DATED: 20.02.2024

CORAM

THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.3893 of 2024

Tvl.D.S.Associates,
Works Contractor,
4/1, Iswarya Nagar,
Sengodampalayam Road,
Thindal (Po),
Erode - 638 009.

... Petitioner

-VS-

1.State Tax Officer,
Thindal Assessment Circle,
Erode - 638 001.

2.The Assistant Commissioner (ST),
Office of the Commercial Taxes,
Thindal Assessment Circle,
Erode - 638 001.

3.The Deputy Commissioner (ST),
Office of the Goods and Services Taxes,
Brough Road,
Erode - 638 001.

... Respondents



W.P.No.3893 of 2024

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Mandamus, directing the first respondent herein to refund of excess amount of Rs.19,57,429/- as per Form P issued by the first respondent dated 20.07.2023 relating to assessment year 2017-18 in TIN: 33112903144 by considering the petitioner's representation dated 25.07.2023 and 17.10.2023.

For Petitioner : Ms.R.Harishni for Ms.R.Hemalatha

For Respondents : Mrs.K.Vasanthamala, GA (T)

ORDER

The petitioner seeks a direction for the refund of Rs.19,57,429/- as per Form-P issued by the first respondent on 20.07.2023. The petitioner asserts that they are entitled to a refund in respect of assessment year 2017-18. By relying on the refund order in Form-P dated 20.07.2023, the present writ petition was filed after submitting representations dated 25.07.2023 and 17.10.2023.



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2. Mrs.K.Vasanthamala, learned Government Advocate, accepts notice on behalf of the respondents. She submits that verification is being carried out to ascertain whether TDS was remitted. Therefore, she submits that about fifteen days is required to complete the verification and thereafter dispose of the request for refund.

3. In view of the above submissions, W.P.No.3893 of 2024 is disposed of by directing the first respondent to consider the petitioner's request for refund based on representations dated 25.07.2023 and 17.10.2023 and dispose of the same within a maximum period of *thirty days* from the date of receipt of a copy of this order after providing a reasonable opportunity to the petitioner.
No costs.

20.02.2024

rna

Index : Yes / No

Internet : Yes / No

Neutral Citation: Yes / No



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SENTHILKUMAR RAMAMOORTHY,J

rna

To

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Thindal Assessment Circle,
Erode - 638 001.
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