



WEB COPY



W.P.Nos.7397, 7399, 7402, 7404, 7406, 7407, 7409, 7411 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.03.2024

CORAM

THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.Nos.7397, 7399, 7402, 7404, 7406, 7407, 7409 & 7411 of 2024

W.P.No.7397 of 2024:

Siemens Ltd.,
Represented by its Senior Manager,
Indirect Taxation, Mr.R.Suresh,
Seethakathi Business Centre,
4th & 5th Floor, No.272/688, Anna Salai,
Chennai 600 006.

... Petitioner

-VS-

1.The Assistant Commissioner (ST),
Nungambakkam Assessment Circle,
No.88, Mayor Ramanathan Salai,
Egmore Taluk Office Building,
Chetpet, Chennai 600 031.

2.The Deputy Commissioner (ST),
Central-III, No.1, PAPJM Buildings,
Greaves Road,
Chennai 600 006.

3.The Joint Commissioner (ST),
Chennai (Central) Division,

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No.1, PAPJM Buildings,
Greaves Road,
Chennai 600 006.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Mandamus, directing the respondents to issue the refund along with interest as per refund order in Form 4 dated 24.07.2023 issued for the assessment year CST/2009-10 for Rs.11,40,287/-.

For Petitioner : Mr.Lakshmi Sriram
in all WP's

For Respondents : Mr.C.Harsha Raj, AGP (T)
in all WP's

COMMON ORDER

In all these writ petitions, the petitioner seeks a direction for issuance of refund with interest in terms of the respective refund order in Form 4. The petitioner was a registered dealer under the Tamil Nadu Value Added Tax Act, 2006. Pursuant to orders issued,



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the petitioner was entitled to a refund. With regard thereto, Form 4 was issued, but the refund was not made. In those circumstances, after submitting multiple letters seeking such refund, the present writ petitions were filed.

2. Learned counsel for the petitioner invited my attention to the refund order in respect of one of the relevant assessment periods and pointed out that similar refund orders were issued in respect of each assessment period.

3. Mr.C.Harsha Raj, learned Additional Government Pleader, accepts notice for the respondents. On instructions, he submits that the net amount refundable to the petitioner would be ascertained after taking note of any tax dues of the petitioner. He further submits that about six weeks' time is reply to consider and dispose of the petitioner's request for refund.



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4. In view of the above submissions, all these writ petitions are disposed of by directing the first respondent to consider and dispose of the respective refund application of the petitioner within a maximum period of *six weeks* from the date of receipt of a copy of this order. Before disposing of such refund applications, a reasonable opportunity shall be provided to the petitioner. No costs.

22.03.2024

rna

Index : Yes / No

Internet : Yes / No

Neutral Citation: Yes / No

To

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SENTHILKUMAR RAMAMOORTHY,J

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