IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **02.04.2024**

CORAM

THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

W.P.No.8823 of 2024
&
WMP No.9829 of 2024

M/s.Syngenta Crop Protection Pvt. Ltd.
(now known as M/s.Syngenta Bio-Science Pvt. Ltd.)
represented by its Sr. Manager Indirect Taxation
Amar Paradigm, S.No.110/11/13,
Baner Road, Pune-411 045. ... Petitioner

vs

The Assistant Commissioner (ST),
Egmore Assessment Circle,
Chennai. ... Respondent

PRAYER in W.P.No.8687 of 2024 : Writ Petition filed under Article 226 of the Constitution of India to issue a writ of Certiorarifed Mandamus, calling for the records of the respondent in his proceedings in RC No.348/2022/A4, quash the Intimation dated 25.01.2023 issued therein and further direct the respondent to pay interest @ 1% per month on the refunded sum of Rs.6,45,39,516/-

from 28.01.2005 to 02.12.2018 for the assessment years CST 1996-97 to 1998-99 and from 28.02.2005 to 02.12.2018 for the assessment years CST 1999-00 and 2000-2001.

For Petitioner	:	Mr.R.L.Ramani, for Mr.B.Raveendran
For Respondent	:	Mr.C.Harsha Raj Addl. Government Pleader (Taxes)

ORDER

The petitioner had filed a writ petition challenging an order dated 09.04.2019 and seeking a direction for the payment of interest at 12% per annum on the sum of Rs.6,45,39,516/- pertaining to assessment years 1996-97 to 2000-2001. Such writ petition was allowed by order dated 06.07.2022 by directing payment of interest. Pursuant thereto, an intimation dated 25.01.2023 was issued. The petitioner is aggrieved by such intimation on two counts.

2. Learned senior counsel for the petitioner submits that interest was calculated in the intimation as per the interest rate prescribed in the Tamil Nadu Value Added Tax Act, 2006 instead of applying the

interest rate prescribed in the Tamil Nadu General Sales Tax Act, 1959. The second ground on which the intimation is challenged is that interest was computed with effect from 13.10.2014, whereas the petitioner contends that interest should be paid from 29.10.2004. Learned senior counsel also points out that a representation dated 13.02.2023 was submitted to the Assistant Commissioner with regard to the above grievances and that such representation has not been disposed of until date.

3. Mr.C.Harsha Raj, learned Additional Government Pleader, accepts notice for the respondent. He submits that the petitioner's representation would be considered and disposed of within six weeks.

4. In view of the aforesaid submission of learned Additional Government Pleader, W.P.No.8823 of 2024 is disposed of by directing the respondent to consider and dispose of the representation dated 13.02.2023 after providing a reasonable opportunity to the petitioner,

including a personal hearing, within a period of six weeks from the date of receipt of a copy of this year. Consequently, connected miscellaneous petition is closed. No costs.

02.04.2024

Index : Yes/No

Internet : Yes/No

Neutral Citation : Yes/No

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To

The Assistant Commissioner (ST),
Egmore Assessment Circle,
Chennai.

SENTHILKUMAR RAMAMOORTHY J.

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