



W.P.No.17387 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.09.2024

CORAM :

THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.No.17387 of 2022

AHP Manufacturing BV Branch,
Having its Liaison Office,
The Capital, 1802/1901
Plot No.C-70, G Block Bandra Kurla Complex,
Bandra (East), Mumbai – 400 051.

... Petitioner

Vs.

1. The Assistant Commissioner (Sales Tax),
Kilpauk Assessment Circle,
F-50, First Avenue, Anna Nagar East,
Chennai- 600 102.
2. The Joint Commissioner (Sales Tax),
Central Division,
Greaves Road,
Chennai – 600 006.

...Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a writ of mandamus directing the first respondent to refund the CST amount of Rs.4,71,44,495/- admittedly collected in excess for the assessment years 1999-2000, 2000-2001 and 2001-2002 as communicated vide notice



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dated 26.07.2021 of the first respondent along with applicable interest, i.e.,
12% simple interest per annum from the date of payment till realization.

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For petitioner : Mr.Jose John
for M/s.King and Partridge

For R1 : Mr.C.Harsha Raj
Additional Government Pleader

ORDER

This writ petition is filed for a direction to the first respondent to refund the CST amount of Rs.4,71,44,495/- admittedly collected in excess for the assessment years 1999-2000, 2000-2001 and 2001-2002 as communicated *vide* notice dated 26.07.2021 of the first respondent along with 12% simple interest per annum from the date of payment till realization.

2. The learned counsel for the petitioner submitted that the first respondent has issued a letter dated 18.07.2023 ordering refund of CST amount of Rs.4,71,44,495/- that was collected in excess for the assessment years 1999-2000, 2000-2001 and 2001-2002.



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3. Recording the the above submission, this writ petition is dismissed as having become infructuous. Costs made easy.

30.10.2024

vca

Citation : Yes/No
Index : Yes/No
Internet : Yes/No

To:

1. The Assistant Commissioner (Sales Tax),
Kilpauk Assessment Circle,
F-50, First Avenue, Anna Nagar East,
Chennai- 600 102.
2. The Joint Commissioner (Sales Tax),
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KRISHNAN RAMASAMY.J,



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