



WEB COPY



W.P.No.20375 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 08.08.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.20375 of 2024

M/s.Consolidated Carpet Industries Ltd.,
No.3/70 Lind Floor, 4th Street,
W-Block Anna Nagar, Chennai 600 040.
Represented by its MD Mr.Dhruv Sodhani.

... Petitioner

Vs.

1. The Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai 600 005.
2. The Assistant Commissioner (ST),
Adjudication-Intelligence-1,
Chennai 600 006.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Mandamus, to direct the respondents refund the excess collection of money in the form penalty as per the order of the Appellate Deputy Commissioner in AP/GST/104/2023 dated 11.05.2023



W.P.No.20375 of 2024

and the refund application filed by the petitioner on 10.07.2023 in ARN No.AA330723024339C along with 9% interest from expiry of sixty days from the date of receipt of application till the date of refund of excess money.

For Petitioner : Mr.R.Swarnavel
For Respondent : Mrs.K.Vasanthamala
Government Advocate (Taxes)
ORDER

This Writ Petition has been filed by the petitioner to direct the first respondent to refund the excess money collected in the form of penalty.

2. Mrs.K.Vasanthamala, learned Government Advocate (Taxes) takes notice on behalf of the respondents. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner submitted that the petitioner made application dated 10.07.2023, seeking refund of excess money collected in the form of penalty, however, till date the said application was not considered by the respondents. Further, he would submit that the petitioner is entitled for the refund of excess money



W.P.No.20375 of 2024

collected in the form of penalty as per the order passed by the Appellate Authority dated 11.05.2023. Hence, he requested this Court to direct the first respondent to consider the petitioner's application dated 10.07.2023 and pass orders on the same within a particular time frame that may be fixed by this Court.

4. Mrs.K.Vasanthamala, learned Government Advocate (Taxes) would submit that the petitioner's application dated 10.07.2023 will be considered and appropriate orders will be passed within a time frame fixed by this Court.

5. Heard the learned counsel for the petitioner as well as the learned Government Advocate for the respondents and also perused the materials available on record.

6. Considering the submissions made by the learned counsel on either side, this Court directs the respondents to consider the petitioner's application dated 10.07.2023 and pass appropriate orders on merits and



W.P.No.20375 of 2024

in accordance with law, within a period of sixty (60) days from the date of receipt of a copy of this order.

7. With the above direction, this Writ Petition is disposed of. There is no order as to costs.

08.08.2024

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

jd

To

1. The Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai 600 005.
2. The Assistant Commissioner (ST),
Adjudication-Intelligence-1,
Chennai 600 006.



WEB COPY



W.P.No.20375 of 2024

KRISHNAN RAMASAMY.J.,
jd

W.P.No.20375 of 2024

08.08.2024