IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 12.09.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.26380 of 2024

Witzenmann India Private Limited,
Rep by its Managing Director,
119, Thiruneermalai Road, Nagalkeni,
Chennai, Tamil Nadu 600 044.

... Petitioner

Vs.

Assistant Commissioner (ST),
Pammal Assessment Circle,
No.32 & 33, 2nd Street, Sripuram,
Chrompet, Chennai 600 044.

Now at
Room No.349, 3rd Floor, Block No.19,
Integrated Commercial Taxes Offices Building,
Nandanam, Chennai 600 035.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, to direct the respondents to refund Rs.1,04,604/- and Rs.7,18,155/- for the years 2011-12 and 2012-13 respectively along with interest in terms of Section 42(5) of the TNVAT

Act, 2006, as per Forms No.4 issued in Orders dated 19.04.2018 and as requested by the petitioner in their letter dated 08.12.2023.

For Petitioner : Mr.Joseph Prabakar

For Respondent : Mr.C.Harsha Raj,
Additional Government Pleader

ORDER

This writ petition has been filed to direct the respondents to consider the petitioner's letter dated 08.12.2023 and process the refund for the Assessment Years 2011-12 and 2012-13

2. Mr.C.Harsha Raj, learned Additional Government Pleader, 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 would submit that in the present case, as per the revision order passed by the respondent, the respondents are supposed to refund the excess tax to the petitioner and

with regard to the same, the Form 4 was also issued by the respondent. Upon receipt of the said revision order and Form 4, the petitioner made a request to the respondent to grant refund in terms of Section 42(5) of the Tamil Nadu Value Added Tax Act, 2006. However, no refund was granted by the respondent and thus, the petitioner had submitted a request letter dated 08.12.2023 before the respondent. However, the same was also not considered by the respondent till date. Hence, this petition has been filed.

4. In reply, the learned Additional Government Pleader appearing for the respondent requests this Court to grant time for a period of 4 weeks to process the refund of the petitioner.

5. Heard the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent and also perused the materials available on record.

6. In the present case, it appears that pursuant to the revision order, the petitioner had requested for the refund of excess tax amount. In this regard, he had also submitted a request letter dated 08.12.2023. However, the same was not considered by the respondent till date.

7. In view of the above, this Court directs the respondent to consider the request letter filed by the petitioner dated 08.12.2023 and process the refund in accordance with Section 42(5) of the Tamil Nadu Value Added Tax Act, 2006, within a period of 4 weeks from the date of receipt of a copy of this order.

8. With the above directions, this writ petition is disposed of. No costs.

12.09.2024

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
nsa

To

Assistant Commissioner (ST),
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Now at
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KRISHNAN RAMASAMY.J.,

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