



WEB COPY



W.A.No.3385 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.11.2024

CORAM :

THE HONOURABLE MR.JUSTICE R. SURESH KUMAR

AND

THE HONOURABLE MR.JUSTICE C. SARAVANAN

W.A.No.3385 of 2024

The Assistant Commissioner (ST)  
Sriperumbudur Assessment Circle  
Varadharajapuram  
Poonamalee Bangalore Trunk Road  
Chennai.

.. Appellant

Vs.

M/s. Schwing Stetter (India) Pvt. Ltd.  
(Rep. By the Senior Manager Taxation N.Rajamanickam)  
F-71 & F-72, SIPCOT Industrial Park  
Irungattukottai, Sriperumbudur Taluk  
Kancheepuram District – 602 117.

.. Respondent

Prayer: Appeal filed under Clause 15 of the Letter Patent Act,  
against the order made in W.P.No.24850 of 2022 dated 15.09.2022.

For the Appellant : Mr.V.Prasanth Kiran  
Government Advocate

For the Respondent : Mr.N.Prasad

JUDGMENT

(Judgment of the Court was authored by R. SURESH KUMAR, J.)

This intra-Court appeal has been made against the order  
passed by the Writ Court dated 15.09.2022 made in W.P.No.24850  
of 2022.



W.A.No.3385 of 2024

WEB COPY

2. Heard *Mr.V.Prasanth Kiran*, learned Government Advocate for the appellant and *Mr.N.Prasad*, learned counsel for the respondent.

3. The Writ Court, by the order impugned dated 15.09.2022, issued a Mandamus simplicator, directing the appellant Revenue to consider and dispose the refund application of the writ petitioner/respondent, dated 01.06.2022, which was reiterated on 14.06.2022 on the basis of the decision of the Division Bench of this Court in W.P.No.1064 of 2017 and etc. batch dated 31.03.2022.

4. It is now brought to our notice by the learned Government Advocate for the Revenue that as against the said order passed by the Division Bench, already a Special Leave Petition in SLP (C) Diary No.5815 of 2023 has been filed before the Hon'ble Supreme Court, where, by order dated 25.07.2023, stay has been granted with regard to the refund, pursuant to the impugned order of the High Court, until further orders and the said SLP is pending before the Hon'ble Supreme Court.



W.A.No.3385 of 2024

5. In that view of the matter, we are inclined to dismiss the writ appeal with the following observations:-

As directed by the learned Single Judge through the impugned order, the refund application submitted by the respondent shall not be processed immediately and it shall be kept in abeyance till a final decision is arrived at by the Hon'ble Supreme Court in the aforesaid SLP.

6. With these observations and directions, the writ petition is disposed of. However, there shall be no order as to costs. Consequently, C.M.P.No.26329 of 2024 is closed.

(R.S.K., J.) (C.S.N, J)  
22.11.2024

Neutral Citation:Yes/No

drm



WEB COPY



W.A.No.3385 of 2024

R. SURESH KUMAR, J.  
AND  
C. SARAVANAN, J.  
(drm)

W.A.No.3385 of 2024

22.11.2024