BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **10.04.2024**

CORAM:

THE HONOURABLE MR.JUSTICE **C.SARAVANAN**

W.P.(MD) No.8901 of 2024

M/s.Saraswathi Timbers
rep.by its Proprietor Mr.Rathanji Patel,
No.211/2, Palani Road,
Dindigul. ... Petitioner

/vs./

The State Tax Officer-II,
Dindigul – II Assessment Circle,
Dindigul. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Mandamus, directing the respondent to issue refund for the amount of tax paid in excess as per order in TNVAT:33075340970/16-17 dated 05-04-2018 along with interest due until payment as contemplated under section 42(5) of the Tamil Nadu Value Added Tax Act, 2006 read with rule 11(1) of the Tamil Nadu Value Added Tax Rules, 2007.

For Petitioner : Mr.R.D.Ganesan

For Respondent : Mr.J.K.Jeyaselan
Government Advocate

ORDER

The petitioner has filed this writ petition for a Mandamus to direct the respondent to issue refund for the amount of tax paid in excess as per the order passed in TNVAT:33075340970/16-17 dated 05-04-2018 along with interest due until payment as contemplated under section 42(5) of the Tamil Nadu Value Added Tax Act, 2006 read with Rule 11(1) of the Tamil Nadu Value Added Tax Rules, 2007.

2.The petitioner is entitled for re-fund pursuant to the order dated 05.04.2018 of the respondent in his proceedings bearing Ref.No.TNVAT 33075340970/16-17. As per the aforesaid order, the petitioner is entitled for re-fund of Rs.7,70,000/-. Pursuant to the aforesaid order dated 05.04.2018 of the respondent, the petitioner has also been issued with Form P, wherein after adjustment, a sum of Rs.7,70,000/- has been ordered to be re-funded to the petitioner. However, till date the petitioner has not been credited with re-fund amount.

3.The learned Government Advocate, on instructions, would submit that the petitioner has migrated from the jurisdiction of the respondent and therefore, there is a delay in re-funding the amount. He would further submit that the amount will be re-funded within a period of 8 weeks.

4.The submission of the learned Government Advocate for the respondent is recorded. The respondent is therefore directed to re-fund the aforesaid amount together with interest under Section 42(5) of the TNVAT Act, 2006 r/w Rule 11 TNVAT Rules, 2007 within a period of 8 weeks from the date of receipt of a copy of this order.

5.The Writ Petition stands disposed of with the above directions. No costs.

Index : Yes / No **10.04.2024**
Internet : Yes / No
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To

The State Tax Officer-II,
Dindigul – II Assessment Circle,
Dindigul.

C.SARAVANAN, J.

mm

W.P.(MD) No.8901 of 2024

10.04.2024