



W.P.(MD) Nos.16553 to 16555 of 2024

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 23.07.2024

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) Nos.16553 to 16555 of 2024

W.P(MD)No.16553 of 2024:

Tara Exports,

Represented by its Partner Narayana Bharathan.

... Petitioner

Vs.

The Assistant Commissioner (ST)(FAC),

Thoothukudi-III Circle,

Beach Road, Thoothukudi.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Mandamus to direct the respondents to consider the representation of the petitioner dated 30.12.2021, 03.08.2022 and 22.08.2023 and refund to the petitioner the excess tax of Rs.68,419/- with interest, based on the order of the assessment order and Form-P Notice of Assessment and refund order of the respondent in TIN:33895924459/2011-12 dated 02.08.2021, under Section 42(5) of the Tamilnadu Value Added Tax Act, read with Rule 11(1) of the TNVAT Rules.

For petitioner : Mr.S.Karunagar

For respondent : Mr.R.Suresh Kumar
Additional Government Pleader



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... Petitioner

Vs.

The Assistant Commissioner (ST)(FAC),
Thoothukudi-III Circle,
Beach Road, Thoothukudi.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Mandamus to direct the respondents to consider the representation of the petitioner dated 30.12.2021, 03.08.2022 and 22.08.2023 and refund to the petitioner the excess tax of Rs.1,51,345/- with interest, based on the order of the assessment order and Form-P Notice of Assessment and refund order of the respondent in TIN:33895924459/2012-13 dated 30.07.2021, under Section 42(5) of the Tamilnadu Value Added Tax Act, read with Rule 11(1) of the TNVAT Rules.

For petitioner : Mr.S.Karunagar
For respondent : Mr.R.Suresh Kumar
Additional Government Pleader

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representation of the petitioner dated 30.12.2021, 03.08.2022 and 22.08.2023 and refund to the petitioner the excess tax of Rs.7,06,173/- with interest, based on the order of the assessment order and Form-P Notice of Assessment and refund order of the respondent in TIN:33895924459/2013-14 dated 02.08.2021, under Section 42(5) of the Tamilnadu Value Added Tax Act, read with Rule 11(1) of the TNVAT Rules.

For petitioner : Mr.S.Karunagar

For respondent : Mr.R.Suresh Kumar
Additional Government Pleader

COMMON ORDER

By this common order, these three Writ Petitions are taken up for disposal.

2.The learned Additional Government Pleader for the respondent submits that the petitioner's refund claim dated 30.12.2021 for the assessment years 2011-12, 2012-13 and 2013-14 will be disposed of on merits within a period of six weeks.

3. Recording the above, these Writ Petitions are disposed of by directing the respondent to consider the petitioner's representation dated 30.12.2021 and



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disposed of the same on merits and in accordance with law within a period of six weeks from the date of receipt of a copy of this order. No costs.

Index : Yes / No
Internet : Yes / No
apd

23.07.2024

To

The Assistant Commissioner (ST)(FAC),
Thoothukudi-III Circle,
Beach Road, Thoothukudi.



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C.SARAVANAN, J.

apd

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