



CMP(MD) No.13666 of 2023

WEB COPY

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
(Civil Appellate Jurisdiction)**

Wednesday, the Thirty First day of January Two Thousand and Twenty Four

PRESENT

**The Hon`ble Mr.Justice D.KRISHNAKUMAR
and
The Hon`ble Mr.Justice R.VIJAYAKUMAR**

**CMP(MD) No.13666 of 2023
IN
WA(MD)SR.No. 70802 of 2023**

**THE ASSISTANT COMMISSIONER (CT),
COMMERCIAL TAXES BUILDING,
ARUPPUKOTTAI.**

... PETITIONER/ APPELLANT

Vs

**M/S.SHRI RAMALINGA MILLS LTD
REP. BY ITS CHAIRMAN T.R.DINAKARAN,
212, RAMASAMY NAGAR,
ARUPPUKOTTAI.**

... RESPONDENT/RESPONDENT

Civil Miscellaneous Petition filed praying that in the circumstances stated therein and in the affidavit filed therewith the High Court may be pleased to Condone the delay of 559 days in filing this Writ Appeal the order in WP(MD). 4927 of 2018 dt.08.02.2022.

PRAYER IN WA(MD)SR.No. 70802 of 2023:

To set aside the order passed by the Hon'ble Court in WP(MD)No. 4927 OF 2018 dated 08.02.2022 and allow the Writ appeal.



CMP(MD) No.13666 of 2023

Prayer in WP(MD). 4927/ 2018 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Mandamus direct the respondent herein to consider the representation dated 25/01/2018 filed by the petitioners and refund the amount of Input Tax Credit reversed by them under Proviso to Section 19(2) of the TNVAT Act, 2006 by applying the judgement of this Honble Court in W.P.No.7969 of 2014 etc batch of cases dated 06/02/2017.

ORDER : This Civil Miscellaneous Petition coming up for orders on this day, upon perusing the petition and the affidavit filed in support thereof and upon hearing the arguments of MR.S.P.MAHARAJAN, Special Government Pleader for the petitioner and of MR.S.KARUNAKAR, Advocate on behalf of the Respondent, the court made the following order:-

(Order of the Court was made by D.KRISHNAKUMAR, J.)

This petition is filed to condone the delay of 559 days in filing the W.A.SR.(MD) No.70802 of 2023.

2.The learned counsel for the respondent submits that similar matter came to be dismissed by this Court. As against the same the Department has preferred an appeal before the Hon'ble Supreme Court and the same is pending. In the appeal, the Hon'ble Supreme Court had granted an interim order. The petitioner had not adduced any satisfactory reasons to condone such inordinate delay.

3.In light of the fact that the subject matter of appeal is pending before the



CMP(MD) No.13666 of 2023

Hon'ble Supreme Court, we are inclined to condone the delay with costs.

Accordingly, the delay is condoned and this petition is allowed on payment of Rs.5,000/- (Rupees Five Thousand Only) to the credit of the Environmental Fund Operated by Member Secretary, Tamil Nadu State Legal Services Authority [Account No.6656485009; IFSC Code: IDIB000H040, High Court Branch, Chennai] within a period of two weeks from the date of receipt of a copy of this order, failing which, this petition shall stand dismissed automatically without reference to this Court.

sd/-

31/01/2024

/ TRUE COPY /

/02/2024

Sub-Assistant Registrar

(C.S.I /II /III /IV)

Madurai Bench of Madras High Court,
Madurai - 625 023.

TA

TO

THE ASSISTANT COMMISSIONER(CT)
COMMERCIAL TAXES BUILDING,
ARUPPUKOTTAI.



CMP(MD) No.13666 of 2023

COPY TO
WEB COPY

THE MEMBER SECRETARY (ENVIRONMENTAL FUND)
TAMIL NADU STATE LEGAL SERVICES AUTHORITY,
HIGH COURT, CHENNAI.

ORDER
IN
CMP(MD) No.13666 of 2023
IN
WA(MD)SR.No. 70802 of 2023
Date :31/01/2024

PKP/VR/SAR /12.02.2024/ 4P/ 3C
Madurai Bench of Madras High Court is issuing certified
copies in this format from 17/07/2023