IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 26.02.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.6686 of 2025

Tvl.Lakshmi Frames,
Sri Lakshmi Balan (Prop.).
No.2, DSDK Complex,
Devaraja Mudali Street,
Park Town, Chennai 600 003

... Petitioner

Vs.

The Assistant Commissioner,
(Commercial Tax Department),
Moore-Market Assessment Circle,
No.225, Integrated Commercial Taxes Offices Building,
No.32, Elephant Gate Bridge Road,
Chennai 600 003

... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, to direct the respondent to pass order based on the representation dated 14.08.2024 to refund the amount of Rs.3,51,070/-, which was made double entry by the respondent on April 2019 GSTR-3B return.

For Petitioner : Ms.Sofia Madhavi

For Respondent : Ms.K.Vasanthamala,
Government Advocate

ORDER

This writ petition has been filed to direct the respondent to consider and pass orders based on the representation made by the petitioner dated 14.08.2024.

2. Ms.K.Vasanthamala, learned Government Advocate, takes notice on behalf of the respondent. 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 initially, the assessment order dated 13.02.2024 was passed by the respondent and consequential recovery notice was issued on 02.07.2024. Thereafter, a representation dated 14.08.2024 has been filed by the petitioner for rectification and refund of amount recovered by the

respondent. Based on the said representation, the respondent had rectified the assessment order and released the bank account of the petitioner. However, they had refused to refund the excess amount of Rs.3,51,070/-. In spite of the repeated requests made by the petitioner, the aspect of refund was not at all considered and disposed of by the respondent till date. Hence, this petition has been filed.

4. In reply, the learned Government Advocate appearing for the respondent had confirmed the above submission and would request this Court to pass appropriate orders.

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

6. In the present case, it appears that initially, the petitioner made a representation dated 14.08.2024 for rectification of assessment order and refund of tax amount, which was already recovered by the respondent.

The defects, in the said assessment order, were rectified and the bank attachment was released vide order dated 17.10.2024. However, in spite of the repeated requests made by the petitioner, the refund aspect was not at all considered by the respondent till date.

7. In view of the above, this Court directs the respondent to consider the representation filed by the petitioner dated 14.08.2024 on the aspect of refund and dispose of the same on its own merits and in accordance with law 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.

26.02.2025

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

To

The Assistant Commissioner,
(Commercial Tax Department),
Moore-Market Assessment Circle,
No.225, Integrated Commercial Taxes Offices Building,
No.32, Elephant Gate Bridge Road,
Chennai 600 003

KRISHNAN RAMASAMY.J.,

nsa

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