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W.P.No.10326 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.03.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.10326 of 2025

India Nippon Electricals Ltd.,
rep. by its Authorized Signatory,
Elango Srinivasan.

...Petitioner

Vs.

The Assistant Commissioner (ST)
Mylapore Assessment Circle
Room No.212, 2nd Floor,
Integrated Commercial Taxes and Registration Building
Nandanam, Chennai – 600 035.

...Respondent

Prayer

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Mandamus to direct the respondent to grant refund of tax amount as prayed by the petitioner in the letter dated 07.08.2023, followed by reminders dated 06.04.2024 and 24.01.2025, for the year TNVAT 2011-12, in a time bound manner.

For Petitioner : M/s.A.Divya
For Respondent : Mr.C.Harsha Raj
Special Government Pleader (T)

Order

Heard M/s.A.Divya learned counsel appearing for the petitioner and Mr.C.Harsha Raj, learned Special Government Pleader (T), who takes



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notice on behalf of the respondent. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

2. This Writ Petition is filed seeking for a mandamus on the respondent to grant refund of tax amount as prayed by the petitioner in the letter dated 07.08.2023, followed by reminders dated 06.04.2024 and 24.01.2025, in a time bound manner.

3. The learned counsel for the petitioner would submit that the petitioner has submitted a representation/letter dated 07.08.2023 seeking for grant of refund, however, the said representation has not evoked any response, hence, the present Writ Petition seeking for aforesaid relief.

4. The learned Special Government Pleader (T) for the respondent would submit that the representation/letter made by the petitioner would be considered and disposed of within the time limit as prescribed by this Court.



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5. In view of the submission made by the learned Special

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Government Pleader (T) for the respondent and considering the limited scope of the prayer, sought for by the petitioner, in this Writ Petition, this Court, without expressing any view with regard to the merits of the contentions putforth by the petitioner in the Writ Petition, or in the representation/letter, is of the view that, suffice it is to direct the respondent to consider and dispose of the petitioner's representation/letter in a time bound manner.

6. Accordingly, the Writ Petition is disposed of with a direction to the respondent to consider the representation/letter made by the petitioner dated 07.08.2023, which was followed by reminders dated 06.04.2024 and 24.01.2025 and dispose of the same as early as possible, preferably, within a period of four weeks from the date of receipt of a copy of this order. No costs.



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7. With the above direction, the Writ Petition is disposed of. No costs.

26.03.2025

sd

Index : yes/no

Neutral Citation : yes/no

To

The Assistant Commissioner (ST)
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Krishnan Ramasamy,J.,

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