



W.P.Nos.10174 and 10297 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 24.03.2025

Coram

The Hon'ble Mr.Justice Krishnan Ramasamy

W.P.Nos.10174 and 10297 of 2025

India Nippon Electricals Limited
Rep. by its Authorized Signatory
Elango Srinivasan
No.11 & 13, Pattullos Road,
Chennai-600002.

... Petitioner in both W.P.'s

..Vs..

Assistant Commissioner (ST)
Mylapore Assessment Circle,
Room No.212, 2nd Floor
Integrated Commercial Taxes
and Registration Building
Nandanam, Chennai-600035.

... Respondent in both W.P.'s

Prayer in both W.P.'s: Writ Petitions filed under Article 226 of the Constitution of India for issuance of a Writ of Mandamus to direct the respondent to grant refund of tax amount as prayed for by the petitioner in the letter dated 07.08.2023 and followed by reminders dated 06.04.2024 and 24.01.2025 for the years TNVAT 2009-2010 and 2013-2014 in the time framed manner.



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For Petitioner : Ms.Divya A

(in both W.P.'s)

For Respondent : Mr.C.Harsha Raj

(in both W.P.'s) Special Government Pleader (Taxes)

COMMON ORDER

Since the issue involved and relief sought for in these writ petitions are one and the same, they are taken up together and disposed of vide the common order.

2. These Writ Petitions have been filed to direct the respondent to grant refund of tax amount as prayed for by the petitioner in the letter dated 07.08.2023 and followed by reminders dated 06.04.2024 and 24.01.2025 for the years 2009-2010 and 2013-2014.

3. Mr.C.Harsha Raj, learned Special Government Pleader (Taxes), takes notice on behalf of the respondent.

4. By consent of the parties, the main Writ Petition is taken up for disposal at the time of admission stage itself.



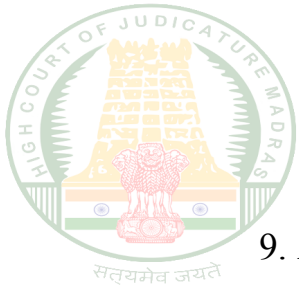
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5. The learned counsel for the petitioner submits that the petitioner submitted an applications seeking for seeking for refund of tax for the years 2009-2010 and 2013-2014 on 24.01.2025. Despite various reminders, the same was not processed till date. Therefore, the petitioner is before this Court by way of these Writ Petitions.

6. The Special Government Pleader (Taxes) appearing for the respondent submitted that the respondent may be directed to pass orders on the refund application filed by the petitioner in accordance with law .

7. Heard the learned counsel for the petitioner and the learned Special Government Pleader (Taxes) for the Respondent and also perused the materials available on record.

8. Considering the submission made by the learned counsel appearing on either side, this Court without going into the merits of the case directs the respondent to pass orders on the refund application filed by the petitioner dated 24.01.2025, on merits and in accordance with law, within a period of **eight weeks** from the date of receipt of a copy of this order.

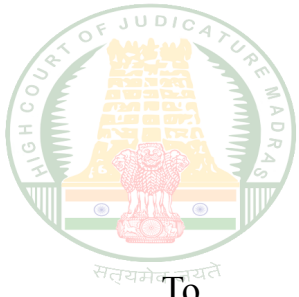


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9. Accordingly, these writ petitions are disposed of. There is no order as to costs. Consequently, the connected miscellaneous petitions are closed.

24.03.2025

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
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To
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Assistant Commissioner (ST)
Mylapore Assessment Circle,
Room No.212, 2nd Floor
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Krishnan Ramasamy,J.,



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