IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 25-03-2025**

CORAM

**THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY**

**WP No. 10299 of 2025**

India Nippon Electrical Limited,
Rep by its authorized signatory,
Elango Srinivasan,
No.11 and 13 Pattullos Road, Chennai.

Petitioner(s)

Vs

Assistant commissioner ST
Mylapore Assessment circle
Room no. 212 2nd Floor,
Integrated commercial Tax and
Registration Building, Nandanam,
Chennai 600 035.

Respondent(s)

**PRAYER:-**Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Mandamus, praying for a direction to the respondent to grant refund of tax amount as prayed by the petitioner in the letter dated 07.08.2023 and followed by reminders dated 06.04.2024 and 24.01.2025 for the year TNVAT 2014-2015.

For Petitioner(s): Ms. Divya A

For Respondent(s): Mr.C.Harsha Raj, Special Government Pleader (t)

**ORDER**

This writ petition has been filed by the petitioner seeking for a direction to the respondent to grant refund of tax amount as prayed by the petitioner in the letter dated 07.08.2023 and followed by reminders dated 06.04.2024 and 24.01.2025 for the year TNVAT 2014-2015.

2.Mr.C.Harsha Raj, learned Special Government Pleader (Taxes), 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.Learned counsel for the petitioner would submit that the petitioner is engaged in the business of manufacture of Automobile spare parts. The petitioner's place of business was inspected by the group of Enforcement Wing Authority and they alleged certain defects for the year 2014-2015. The report prepared by the Enforcement Authorities was adopted by the respondent and the respondent issued notice to the petitioner. Though the petitioner filed reply raising objections towards the alleged defects, the revisional order came to be passed by the respondent on 21.01.2022. Against which, the petitioner preferred an appeal and the same was partly dismissed and the issues were partly remanded back to the respondent. Thereafter, the respondent passed the orders giving effect to the order of the Appellate Authority for the year 2014-2015, resulting into demand/refund of tax amount.

4.He would further submit that the petitioner filed representation dated 07.08.2023 and 06.04.2024 for grant of refund of taxes. However, the respondent had not taken any steps to process the refund. Thereafter, as per the direction of the respondent, the petitioner once again made a representation on 24.01.2025 along with necessary documents through speed post. However, till date the representation was not considered by the respondent. Hence, the present writ petition has been filed.

5.Learned Special Government Pleader appearing for the respondent would submit that the representation of the petitioner will be consider and the same will be disposed of at the earliest point of time.

6.Considering the submissions made by the learned counsel for the petitioner as well as the learned Special Government Pleader appearing for the respondent and the fact that the representation of the petitioner for refund of tax has not been considered inspite of repeated reminders, the respondent is directed to consider the representation of the petitioner dated 24.01.2025, and dispose of the same on merits and in accordance with law within a period of four weeks from the date of receipt of a copy of this order.

7.With the above direction, this writ petition is disposed of. No costs.

**25-03-2025**

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

To

Assistant commissioner ST
Mylapore Assessement Circle
Room No. 212 2nd Floor,
Integrated commercial Tax and
Registration building,
Nandanam, Chennai 600 035.

**KRISHNAN RAMASAMY J.**

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