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W.P.No.36815 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.36815 of 2025

Tvl.Ritco Logistics Limited,
No.707A, 2nd Floor,
Venkateshwara Complex Padiyanallur,
Chennai – 600 052.

... Petitioner

Vs.

1.The Assistant Commissioner (ST),
Cuddalore Town,
Cuddalore – 607 001.

2.The State Tax Officer (Intelligence),
Adjudication Cell (Vellore),
Vellore – 632 001.

3.The Principal Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai – 600 005.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, to direct the first respondent to issue the refund of Rs.1,18,075 along with interest as per the orders of second respondent dated 24.03.2023 in accordance with Section 42(5) read with Rule 11(1) of the Tamil Nadu Value Added Tax Act 2006.



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For Petitioner : Mr.C.Baktha Siromoni

For Respondents : Mr.C.Harsharaj
Special Government Pleader

ORDER

Mr.C.Harsharaj, learned Special Government Pleader takes notice for the Respondents.

2. This Writ Petition has been filed to direct the first respondent to issue the refund of Rs.1,18,075 along with interest as per the orders of second respondent dated 24.03.2023 in accordance with Section 42(5) read with Rule 11(1) of the Tamil Nadu Value Added Tax Act 2006.

3. It is noticed that by virtue of the aforesaid order, the Petitioner is entitled to a refund of Rs.1,18,075/-. The order also accompanies Form P that has been issued in terms of TNVAT Rules, 2007 .

4. The Petitioner has also sent a representation to the Joint Commissioner (ST) Vellore Division, Vellore on 09.04.2024 followed by several reminders to the Respondent. However, the same has not evoked any



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response.

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5. Considering the same, this Writ Petition is disposed of by directing the 1st Respondent or any other competent officer of the Department to dispose of the Petitioner's representation dated 09.04.2024 for refund of the aforesaid amount pursuant to order dated 24.03.2023 as expeditiously as possible preferably within a period of four weeks from the date of receipt of a copy of this order.

6. Needless to state, the Petitioner will also be entitled to interest under the provisions of the TNVAT Rules, 2007.

7. This Writ Petition stands disposed of with the above observations.
No costs.

06.10.2025

Neutral Citation : Yes / No

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To:

1.The Assistant Commissioner (ST),



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Cuddalore Town,
Cuddalore – 607 001.

2.The State Tax Officer (Intelligence),
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3.The Principal Commissioner of Commercial Taxes,
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C.SARAVANAN, J.

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