IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.42260 of 2025

M/s.Va Tech Wabag Limited,
Wabag House,
No.17, 200 Feet Thoraipakkam – Pallavaram Main Road,
Sunnambu Kolathur, Chennai – 600 117
Represented by Mr.Arun Nair
General Manager -
Commercial Authorised Signatory. ... Petitioner

Vs.

The Assistant Commissioner (ST)
Madipakkam Assessment Circle,
2nd Floor, Room No.229,
The Integrated Building for Commercial Taxes and
Registration Department, (South Tower)
Nandanam, Chennai – 600 035. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, to direct the respondent to pass revised orders of assessment for the years 2013-2014 till 2017-2018 (upto 30th June 2017) under the TNVAT Act, 2006 or in the alternative for the assessment year 2017-18 (upto 30th June 2017) under the TNVAT Act, 2006 alone giving credit and ordering refund of the amount of Rs.5,67,58,643/- being WCT-TDS as claimed by the petitioner (lying in the credit of the petitioner with the respondent) in view of the refund request letters dated 20.09.2022, 06.02.2023 and 12.07.2024 of the Petitioner.

For Petitioner : Mr.P.Rajkumar

For Respondent : Mr.C.Harsharaj
Special Government Pleader

ORDER

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

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Special Government Pleader for the Respondent.

3. The Petitioner is a Works Contractor who claims refund of the excess TDS remitted on the works contract carried out by the Petitioner to various recipients such as statutory corporation and other local bodies.

4. The case of the Petitioner is that the Petitioner has earned Input Tax and part of the tax liability was adjusted from and out and thus the TDS that was deducted for the works contract carried out by the Petitioner for these statutory corporation and other local bodies are to be refunded back to the Petitioner.

5. It is further submitted that the Petitioner has sent three representations dated 20.09.2022, 06.02.2023 and 12.07.2024 to the Respondent regarding the refund of TDS. Therefore, it is submitted that despite the aforesaid representations/reminders, given by the Petitioner for refund of TDS, the Respondent had not acted on the same.

6. The learned Special Government Pleader for the Respondent on the other hand submits that although the representations of the Petitioner have been received, there are no clear reasoning and basis on which the refund sought is claimed in the said representations given by the Petitioner.

7. It is further submitted that the Petitioner has claimed refund on excess WCT-TDS works contract that was deducted at source by the recipient. It is submitted that none of the representations given by the Petitioner are clear for the Respondent to determine the amount, if any, that has to be refunded back to the Petitioner.

8. Having considered the submissions made by the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondent and following the consistent view taken by this Court under similar circumstances,

this Writ Petition is disposed of by directing the Respondent to pass a speaking order on the representations of the Petitioner for WCT – TDS refund as expeditiously as possible, preferably within a period of three months from the date of receipt of a copy of this order.

9. The Petitioner may supplement the aforesaid representations with an additional detailed representation explaining as to how the refund is due and payable to the Petitioner within a period of 30 days from the date of receipt of a copy of this order.

10. In case the Petitioner complies with the above stipulations, the Respondent shall pass a speaking order as ordered above. If it is made clear that the Petitioner is indeed entitled for the refund, the Respondent shall endeavour to refund the amount due to Petitioner as expeditiously as possible preferably within a period of three months thereafter.

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

11.11.2025

Neutral Citation : Yes / No
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To:

The Assistant Commissioner (ST)
Madipakkam Assessment Circle,
2nd Floor, Room No.229,
The Integrated Building for Commercial Taxes and
Registration Department,
(South Tower)
Nandanam, Chennai – 600 035.

C.SARAVANAN, J.

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