



W.P(MD)No.34523 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : 28.11.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.34523 of 2025

Tvl.Roshan,
Represented by its Partner
Mohamed Ismail Abdul Rahim,
No.32, PLA Tower,
11th Cross Main Road,
Thillai Nagar,
Trichy – 620 008.

... Petitioner

Vs.

- 1.The Commercial Tax Officer (ST),
Woraiyur Assessment Circle,
Trichy – 620 008.
- 2.The Appellate Deputy Commissioner (CT),
Trichy – 620 008.
- 3.The State of Tamil Nadu,
Joint Commissioner (CT),
Trichy Division,
Trichy – 620 008.

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India,
praying this Court to issue a Writ of Mandamus or order or direction in



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the nature of Writ calling for the records of the assessing authority, proceedings dated 29.04.2016 and the notice in Form P, the proceedings relating to the refund request dated 26.12.2022, and the Tribunal order, dismissing CTSA No.96/2022 dated 07.10.2022 and the refundable amount of Rs.2,43,406/-. Further direct the first respondent to refund the amount as per TNVAT Act, 2006 and further order as this Court may deem fit and proper in the circumstances of this case.

For Petitioner : Mr.S.Abdul Nivas
For Respondents : Mr.J.K.Jeyaselan
Government Advocate

ORDER

Heard both sides.

2.The writ petitioner suffered an assessment order. However, he succeeded before the appellate authority. Aggrieved by the same, the department filed an appeal before the State Appellate Authority. That appeal was dismissed on 07.10.2022. The petitioner is therefore entitled to refund of the amount paid by him pursuant to the assessment order. Since subsequent developments have taken place, the petitioner shall file a fresh application before the first respondent. Upon receipt of such



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application, the first respondent shall give effect to the orders passed in favour of the writ petitioner and make a refund within a period of twelve weeks thereafter. It shall also carry statutory interest.

3.This Writ Petition is allowed accordingly. No costs.

28.11.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
MGA

To

- 1.The Commercial Tax Officer (ST),
Woraiyur Assessment Circle,
Trichy – 620 008.
- 2.The Appellate Deputy Commissioner (CT),
Trichy – 620 008.
- 3.The Joint Commissioner (CT),
Trichy Division,
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G.R.SWAMINATHAN, J.

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