

Directed the Revenue Department to grant refund of the excess payment along with the interest due to delay

The Hon'ble Andhra Pradesh High Court in *M/s Venkateswara Electricals v State of Andhra Pradesh [Writ Petition No.4072 of 2022 dated March 9, 2022]* directed the Revenue Department to refund the amount of the excess tax paid by the assessee, along with the interest, within a period of three months.

Facts:

M/s Venkateswara Electronic ("**the Petitioner**") on January 23, 2020, made an application for refund of INR 21,55,781/- w.r.t. excess tax paid on sales or purchases of goods for the period April, 2014 to June, 2017, which was approved and forwarded to Joint Commissioner, Andhra Pradesh ("**the Respondent**") for arranging the refund to the Petitioner.

Subsequently, an order dated March 25, 2021 was passed by the Respondent, accepting the refund claim by the Petitioner. However, no communication received from the Respondent with regard to refund of the amount, though nearly a year has lapsed from the date of application for refund. Hence, this writ petition.

The Petitioner contended that as per Section 38 (1)(a) of the AP Value Added Tax Act, 2005 ("**the APVAT Act**"), a refund is to be made within 90 days from the date of claim made by the dealer. However, the claim was made nearly a year ago, but, no amount has been released or credited to the account of the Petitioner.

Issue:

- Whether the Respondent is liable to refund the excess payment claim of the Petitioner, along with interest?

Held:

The Hon'ble Andhra Pradesh High Court in ***Writ Petition No.4072 of 2022 dated March 9, 2022*** held as under:

- Analysed Section 38 (1)(a) of the APVAT Act, and noted that, a refund is to be made within 90 days from the date of claim made by the Petitioner, but no amount has been released or credited to the account of the Petitioner, nearly a year has lapsed.
- Directed the Respondent to refund the amount to which the Petitioner is entitled along with the interest, within a period of three months.

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