

in whole or in part, the vendor shall refund to the purchaser the proportionate amount of tax so paid to him.

284. Whenever any vendor has refunded a tax paid by a purchaser, as provided in Section 283 of this sub-title, or whenever any taxpayer has erroneously, illegally or unconstitutionally paid the tax imposed by this sub-title to the Comptroller, the Comptroller shall refund such tax if application therefor shall be made in writing within one year from the payment of the tax stating the ground or grounds for refund. Such application may be made by the person upon whom the tax was imposed or by any vendor who collected and paid such tax to the Comptroller if the vendor establishes to the satisfaction of the Comptroller, under such regulations as he may prescribe, that the tax was paid on a sale which had been rescinded or cancelled or was erroneously, illegally or unconstitutionally collected. The Comptroller may, in lieu of any refund required to be made by this section, allow credit therefor on subsequent payments due from the applicant.

285. Any application for a refund or a credit made as provided in Section 284 of this sub-title shall be deemed an application for a revision of any tax, penalty or interest complained of. If the Comptroller shall refuse to grant the refund or credit as the case may be, he shall notify the applicant of his action or refusal of action and thereupon the applicant shall proceed in accordance with the terms and conditions prescribed in Sections 287-288, inclusive, of this sub-title.

286. No injunction or writ of mandamus or other legal or equitable process shall issue in any suit, action or proceeding in any court against this State or any officer or employee thereof to prevent or enjoin the collection under this sub-title of any tax sought to be collected, and no suit or proceeding shall be maintained in any court by any taxpayer for the recovery of any amount of taxes alleged to have been erroneously or illegally assessed or collected except as is provided by Sections 287-288, inclusive, of this sub-title.

REVISIONS AND APPEALS

287. (a) Any taxpayer may apply to the Comptroller for revision of the tax assessed against him and the Comptroller shall take such action as he deems just upon such application. The Comptroller shall promptly notify the