

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.06.2015

CORAM

THE HONOURABLE MR.JUSTICE T.RAJA

W.P.No.17247 of 2015

M/s Giant Cement Trading Pvt.Limited
represented by its Director Mr.S.Ashok Kumar
No.70, Station Road
Chromepet
Chennai 600 044

.. Petitioner

-vs-

The Assistant Commissioner (CT)
Chromepet Assessment Circle
No.117, Station Road
Chromepet
Chennai 600 044

.. Respondent

Petition under Article 226 of the Constitution of India, praying for the issue of a Writ of Certiorari, to call for the records relating to the assessment order TIN/33490947415/2013-14 dated 28.05.2015 passed by the respondent, quash the same as arbitrary and illegal.

For Petitioner :: Mr.Joseph Prabakar

For Respondent :: Mr.S.Kanmani Annamalai
Addl.Government Pleader (Taxes)

ORDER

This writ petition has been filed by M/s Giant Cement Trading Private Limited, Chennai against the impugned assessment order, which is appealable under Section 52 of the Tamil Nadu Value Added Tax Act, 2006 before the Appellate Deputy Commissioner (CT), East, Chennai.

2. Mr.Joseph Prabakar, learned counsel for the petitioner, drawing the notice of this Court to sub-section (20) of Section 19 of the Tamil Nadu Value Added Tax Act, submitted that the registered dealer, having sold the goods at a price lesser than the price of the goods purchased by him, is entitled to have the benefit of reversal of the amount of input tax credit over and above the output tax of those goods. This apart, the circular issued by the Commissioner of Commercial Taxes dated 4.11.2013 in terms of Section 19(20) of the Tamil Nadu Value Added Tax Act also has been completely overlooked by

the assessing authority, therefore, he is entitled to come to this Court, pleaded.

3. However, since the controversy raised appears to have been decided by the assessing authority by giving a clear finding on facts thereon, this Court is not inclined to delve into the same. Hence, without going to the merits, this writ petition is dismissed giving liberty to the petitioner to avail the appeal remedy. Consequently, M.P.No.1 of 2015 is also dismissed. No costs.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

ss
To

The Assistant Commissioner (CT)
Chromepet Assessment Circle
No.117, Station Road
Chromepet
Chennai 600 044.

+1cc to Mr.Joseph Prabkar, Advocate, S.R.No.2992

+1cc to the Government Pleader, S.R.No.29698

GP(CO)
EU(26/06/2015

W.P.No.17247 of 2015

सत्यमेव जयते

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