IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12-02-2015

Coram :

THE HONOURABLE MR. JUSTICE S. VAIDYANATHAN

Writ Petition No. 2329 and 2330 of 2015
and
M.P. Nos. 1 and 1 of 2015

M/s. P.M. Palani Mudaliar & Company
Rep. by its Partner
36, Coral Merchant Street
Chennai - 600 001 ...Petitioner in both the Writ Petitions

Versus

The Assistant Commissioner (CT)
Mannay (East) Assessment Circle
Chennai - 600 001 ...Respondent in both the Writ Petitions

WP No. 2329 of 2015:- Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for the impugned proceedings of the respondent in TIN 33761240158/2013-14 and quash the impugned order dated 31.07.2014 in so far as the rejection of refund of Input Tax Credit of Rs.61,118/- in view of the law laid down by the Madras High Court in the case of Althaf Shoes (P) Ltd., vs. Assistant Commissioner (CT), Valluvarkottam Asst. Circle reported in 50 VST 179 and to further direct the respondent to refund the input tax credit of Rs.61,118/- to the petitioner.

WP No. 2330 of 2015:- Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for the impugned proceedings of the respondent in TIN 33761240158/2014-15 and quash the impugned order dated 31.07.2014 in so far as the rejection of refund of Input Tax Credit of Rs.2,01,498/- in view of the law laid down by the Madras High Court in the case of Althaf Shoes (P) Ltd., vs. Assistant Commissioner (CT), Valluvarkottam Asst. Circle reported in 50 VST 179 and to further direct the respondent to refund the input tax credit of Rs.2,01,498/- to the petitioner.

For Petitioner : Mr. P. Rajkumar
in both the Writ Petitions

For Respondents : Mr. A.R. Jayapratap
Additional Government Pleader (Tax)
in both the Writ Petitions

COMMON ORDER

In both the writ petitions, the petitioner seeks to quash the order of rejection dated 31.07.2014 passed by the respondent in respect of the assessment years 2013-2014 and 2014-2015 and to direct the respondent to refund the input tax credit payable to the petiitoner in the light of the order passed by this Court in the case of Althaf Shoes (P) Ltd., vs. Assistant Commissioner (CT), Valluvarkottam Asst. Circle reported in 50 VST 179.

2. Heard the counsel for both sides. The learned counsel for the petitioner as well as the learned counsel appearing for the respondent submits that the issue involved in this writ petition is covered by the decision of this Court rendered in the case of Althaf Shoes (P) Ltd., vs. Assistant Commissioner (CT), Valluvarkottam Asst. Circle reported in 50 VST 179. Therefore, following the order passed by this Court, these writ petitions are disposed of with a direction to the respondent to consider the claim of the petitioners for refund of input tax credit afresh and pass orders in accordance with law as expeditiously as possible.

3. Accordingly, both the writ petitions are disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Deputy Registrar(J)

//True Copy//

Sub Assistant Registrar

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To

The Assistant Commissioner (CT)
Mannay (East) Assessment Circle
Chennai - 600 001

1 CC to Mr. P. Rajkumar, Advocate SR.No. 7741

1 CC to the Spl.Government Pleader (T), SR.No. 7863

WP No. 2329 & 2330/2015

EV (CO)
PSI (05.03.2015)