IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.09.2015

CORAM:

THE HON'BLE MR. JUSTICE R. MAHADEVAN

W.P.No.29036 of 2015
and M.P.No.1 of 2015

Hi-Tech Mineral Industries Covai Pvt Ltd [Petitioner]
(Represented by its Director V. Ranjith Chandar)
Kottagoundenpatti Village
Chellapillai Kuttai Post
Omalur Road Salem-636 304

Vs

The Assistant Commissioner (CT)
Omalur.

[Respondent]

Writ Petition filed under Article 226 of the Constitution of India seeking a writ of certiorari calling for the records on the files of the Respondent herein in TIN:33613244018/2013-14 dated 05.05.2014 as confirmed by TIN No:33613244018/2013-14 dated 16.05.2014 quashing the same in so far as it pertains to reversal of input tax credit of Rs.3,42,955/- made by the Respondent by placing reliance on the provisions of Section 19(9) of TNVAT Act 2006.

For petitioner : Mr.N.Inbarajan
For respondent : Mr.S.Kanmani Annamalai, AGP

O R D E R

Heard the learned counsel appearing for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader (Taxes), who took notice for the respondent and with their consent, the main writ petition is taken up for disposal at the admission stage itself.

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2.The writ petition has been filed under Article 226 of the Constitution of India challenging the proceedings dated 05.05.2014 as confirmed by proceedings dated 16.05.2014 in so far as it pertains to reversal of input tax credit of Rs.3,42,955/- made by the Respondent by placing reliance on the provisions of Section 19(9) of TNVAT Act, 2006.

3. The issue involved in this writ petition is squarely covered by the decision of this Court rendered in a batch of writ petitions

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in W.P.Nos.13901 of 2013 etc., batch dated 26.11.2014.

4. In view of the same, this writ petition deserves to be dismissed and accordingly, the same is dismissed. No costs. Connected miscellaneous petition is also dismissed.

Sd/-
Assistant Registrar

True Copy

Sub Assistant Registrar

rg

To
The Assistant Commissioner (CT)
Omalur.

1 cc to Mr. N.Inbarajan, Advocate Sr.No.50223
1 cc to Spl.Government Pleader(Taxes).Sr.No.50433

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