IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated 17.03.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.No.5580 of 2015

Bhansali Boron Derivatives Ltd
represented by its Direcotr
Mr.K.Deepak Mehta
#80 B, phase II, Sipcot Industrial Estate,
SIPCOT, Ranipet 632 403 .. Petitioner

Vs.

Assistant Commissioner (CT)
Office of the Assistant Commissioner
Ranipet (SIPCOT) ... Respondent

Prayer:- Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for the records of the respondent herein culminated in order TIN No.33694363063/2013-14 dated 30.01.2015 and quash the same.

For Petitioner : Mr.Akhil R. Bhansali

For Respondent : Mr.Manoharan Sundaram, AGP (T)

O R D E R

The petitioner has come forward with the aforesaid prayer.

2. Petitioner is a company registered under Small Scale Industrial Unit with the Government of Tamilnadu. Petitioner claimed the input tax credit fo the tax already paid. The petitioner was served with a notice with the allegation of claiming ineligible input tax credit. The petitioner was required to produce the entire purchase and sale invoice and register for the assessment year 2013-14 along with proof of payment along with details of movement of stock, bills, trip sheet, way bill, LR etc in order to reject the input tax credit. He further submitted that order dated 31.01.2015 is arbitrary, contrary to law and prays to quash the order.

3. Heard both sides.

4. The only point canvassed by the petitioner is that he has submitted all the bills including the lorry receipts. Petitioner also produced the xerox copies of the documents in support of his

contention. Without going into the merits of the case, the impugned notice dated 31.01.2015 is set aside.

5 .It is open to the petitioner to produce all the documents available with him in support of his contention, when he appears in person on 20.04.2015 before the authority concerned. In case, the petitioner fails to appear on 20.04.2015 or to make his submission before the authority, based on the available records, it is open to the authority to pass orders on merits afresh, without being influenced by the earlier order, which is the subject matter of the writ petition. The authority is directed to pass appropriate orders on merits within a period of 60 days from the date of personal hearing. Writ petition is disposed of accordingly. No costs. M.P.No.1 of 2015 is closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

kpr

To
Assistant Commissioner (CT)
Office of the Assistant Commissioner
Ranipet (SIPCOT)

1 cc to Spl Government Pleader,Sr.No15067
1 cc to Mr.BFS Legal ,Advocate, SR.No.14876

W.P.No.5580 of 2015

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pmk.11.4.2015