

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 26.07.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.Nos.22221 to 22223 of 2014
and
M.P.Nos.1 to 1 of 2014

M/s.Sathyam Steel Roof Structures Pvt. Ltd.,
Rep. by its Director,
25, 11th Avenue, Ashok Nagar,
Chennai - 600 083. .. Petitioner in all WPs.

Vs.

The Assistant Commissioner (CT)
Saligramam Assessment Circle,
Kamarajar Salai, Ashok Nagar,
Chennai - 600 006. .. Respondent in all WPs.

Prayer: Petitions filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorari to call for the records of the impugned consequential order of re-assessment in TIN No.33951423141/2006-07 dated 24.07.2014; 33951423141/2007-08 dated 24.07.2014; and 33951423141/2008-09 dated 24.07.2014 respectively passed by the respondent herein reversing the input tax credit on the inter-State sale of goods to unregistered dealers and on sales without C-forms relying on the impugned provisions of Section 19(2)(v) and 19(5)(c) of the TNVAT Act read with Rule 10(9)(a) of TNVAT Rules, Quash the same.

For Petitioner : Mrs.Aparna Nandakumar
in all Wps.

For Respondent : Mr.Manokaran Sundaram
in all WPs Additional Government Pleader

COMMON ORDER

Heard Mrs.Aparna Nandakumar, learned counsel for the petitioner and Mr.Manokaran Sundaram, learned Additional Government Pleader accepts notice on behalf of the respondent. With the consent of the learned counsel on either side, these Writ Petitions are taken up for final disposal.

2.The learned counsel for the petitioner fairly submits that the issue involved in these writ petitions is covered by the

order passed by the Hon'ble First Bench in W.P.Nos.18081 to 18083 of 2014 dated 29.10.2014.

3.Following the same, these Writ Petitions stand disposed of. Further, liberty is granted to the petitioner to file an appeal and if the appeal is presented within a period of three weeks from the date of receipt of a copy of this order, the same shall be considered by the Appellate Authority without reference to limitation. No costs. Consequently, connected Miscellaneous Petitions are closed.
sgl

-s/d-

Assistant Registrar(CCC)

True Copy

Sub-Assistant Registrar

To

The Assistant Commissioner (CT)
Saligramam Assessment Circle,
Kamarajar Salai, Ashok Nagar,
Chennai - 600 006.

Copy to: The Section Officer,
Current Section, High Court,
Madras.

(to return the original impugned order to the learned
counsel for the petitioner.)

+ 1 cc to Mrs.Aparna Nandakumar, Advocate, SR 42379

+ 1 cc to Spl.Govt.Pleader SR 42396 & 42884

tm(co)
prk8/8

W.P.Nos.22221 to 22223 of 2014

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