IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.01.2016

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.No.1741 of 2016
and WMP.Nos.1521 & 1522 of 2016

Tvl.Anthoniyar Timbers,
Represented by its Proprietrix,
Mrs.Rubi,S.F.No.780/2, 3, Chettithoppu Pirivu,
Erode Main Road,Perundurai - 638 052. .. Petitioner

Vs

The Assistant Commissioner (CT),
Perundurai Assessment Circle,
Perundurai. .. Respondent

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records on the files of the respondent in TIN.NO.33972925369/2012-13 dated 9.12.2014 and quash the same as being contrary to the principle laid down by this Honourable Court in the judgment reported in (2013) 59 VST 256 (Mad) (Jinsasan Distributors Vs. Commercial Tax Officer (CT), Chintadripet Assmt. Circle, Chennai)

For Petitioner : Mr.R.Senniappan
For Respondent : Mr.S.Kanmani Annamalai
Special Government Pleader

ORDER

Heard Mr.R.Senniappan, learned counsel appearing for the petitioner and Mr.S.Kanmani Annamalai, learned Special Government Pleader appearing for the respondent and with their consent, this Writ Petition is taken up for final disposal.

2. The petitioner, who is a registered dealer under the provisions of the Tamil Nadu Value Added Tax, 2006, has filed this Writ Petition, challenging the order of Assessment passed by the respondent for the assessment year 2012-2013. The petitioner was issued with a notice dated 28.01.2014 proposing to reject their claim for Input Tax Credit in terms of Section 19(15) of TNVAT Act 2006, on the ground that they have availed a credit in respect of the goods purchased from the dealers whose registration certificates have been cancelled.

3. The learned counsel appearing for the petitioner points out that the registration of the selling dealer was cancelled on 15.02.2013 and it has been given retrospective effect from 01.04.2012. The learned counsel further submits that this issue is squarely covered by the decision rendered by this Court in the case of Jinsasan Distributors Vs. Commercial Tax Officer (CT), Chintadripet Assmt. Circle, Chennai, reported in [2013] 59 VST 256 (Mad).

4. The learned Additional Government Pleader appearing for the respondent does not dispute the legal position laid down in the said decision of this Court, wherein it was held that when the registration certificate of the selling dealers have been cancelled with retrospective effect, it has no ground to revise the Input Tax Credit of the purchasing dealer.

5. In the light of the above discussion and following the decision of this Court in the case of Jinsasan Distributors Vs. Commercial Tax Officer (CT), Chintadripet Assmt. Circle, Chennai, reported in [2013] 59 VST 256 (Mad)., this Writ Petition is allowed and the impugned order is quashed. No costs. Consequently, connected miscellaneous petitions are closed.

ds/dn

-s/d-
Assistant Registrar(CS-V)

True Copy

Sub-Assistant Registrar

To:

The Assistant Commissioner (CT),
Perundurai Assessment Circle,
Perundurai.

+ 1 cc to Mr.R.Sennniappan, Advocate SR 3077

+ 1 cc to the Spl. Govt.Pleader (Tax) High Court, Madras SR 3187

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prk2/2

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