IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.06.2016

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.No.23082 of 2015
and
M.P.No.1 of 2015

Jasmine George,
Proprietrix M/s.Cornerstone,
No.26, 10th Street, M-Block,
Anna Nagar East, Chennai 600 102 ... Petitioner

Vs

The Assistant Commissioner (CT),
Amaindakarai Assessment Circle,
No.59, Taylors Road, Dowlath Towers,
Chennai 600 010. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the records of the case from the file of the respondent, quash the impugned ex-parte order of the respondent in TIN/33281022657/2012-13 dated 09.06.2015, direct the respondent to consider the petitioner's objections 30.04.2015 and 13.07.2015 and afford an opportunity of personal hearing.

For Petitioner : Mr. B.Sivaraman
for M/s.K.J.Parthasarathy

For Respondent : Mr.Manokara Sundaram
Additional Government Pleader

ORDER

Heard Mr.B.Sivaraman, learned counsel appearing for the petitioner and Mr.Manokaran Sundaram, learned Additional 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 06.04.2015 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 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 21.12.2012 and it has been given retrospective effect from 01.04.2011. 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, is 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 petition is closed.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

cse
To:

The Assistant Commissioner (CT),
Amaindakarai Assessment Circle,
No.59, Taylors Road, Dowlath Towers,
Chennai 600 010.

+1cc to M/s.K.J.Parthasarathy, Advocate, S.R.No.33571
+1cc to the Special Government Pleader(T), S.R.No.33531

W.P.No.23082 of 2015
and M.P.No.1 of 2015

AD(CO)
CA(29/06/2016)