IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.08.2016

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.No.28527 of 2016 &
W.M.P.No.24632 of 2016

M/s Fuso Glass India Pvt. Ltd.,
rep. by its Director Mr.Ashok Kumar Babulal
Chennai. .. Petitioner

..Vs..

1.The Assistant Commissioner (CT)
Kilpauk Assessment Circle
Taylors Road, Chennai-600 010. .. Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus to call for the records on the files of the respondent proceedings in TIN/33661121776/2012-13 dated 23.06.2015 and quash the same being illegal, invalid, without authority of law and violated the principles of natural justice and also law laid down by this Court and direct the respondent to consider the petitioner's representation dated 21.06.2016.

For Petitioner : Mr.D.Vijayakumar
For Respondent : Mr.S.Kanmani Annamalai
Additional Government Pleader

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O R D E R

Heard Mr.D.Vijayakumar, learned counsel for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader accepting notice on behalf of the respondent. By consent, the writ petition itself is taken up for final disposal.

2.The petitioner who is a registered dealer under the provisions of the Tamil Nadu Value Added Tax, 2016, has come forward with this Writ Petition, challenging the order reversing the Input Tax Credit availed by the petitioner for the year 2012-13.

3.It is not in dispute that the petitioner had received a show cause notice dated 27.03.2015 and did not submit their objections. Thus, the Assessing Officer was justified in passing the impugned order, reversing the Input Tax Credit. However, after the impugned order was passed, the petitioner submitted a representation dated 21.06.2016, by stating that the ITC could be availed by him is only for part of the amount and to the extent of Rs.2,47,612/-. The petitioner enclosed a cheque dated 21.06.2016 and requested the respondent to accept the cheque and to drop further action against the reversal of ITC for the total amount of Rs.5,10,076/-.

4.The learned Additional Government Pleader submitted that in the light of the fact that the petitioner has accepted the liability, though not fully, the respondent may be directed to consider the petitioner's representation.

5.In the light of the above, there will be a direction to the respondent to consider the petitioner's representation dated 21.06.2016, and after affording an opportunity of personal hearing, the respondent shall take note of the factual position and if it is acceptable, then the respondent shall redo the assessment in accordance with law. The above direction shall be complied with by the respondent, within a period of three weeks from the date of receipt of a copy of this order and till such time, no coercive action shall be taken against the petitioner. No costs. Consequently, connected Miscellaneous Petition is closed.

s/d-
Assistant Registrar(CS-III)

True Copy

Sub-Assistant Registrar

rpa

To

1.The Assistant Commissioner (CT)
Kilpauk Assessment Circle
Taylors Road, Chennai-600 010.

+ 1 cc to Mr.D. Vijayakumari Advocate, SR.No.46813
+ 1 cc to Spl. Govt., Pleader in SR.No.46887
+ 1 CC to Govt. Pleader(Puducherry) in SR. No. 47248

W.P.No.28527 of 2016

lrs (co)
md : 06.09.2016