

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.11.2016

CORAM:

THE HON 'BLE MR. JUSTICE B.RAJENDRAN

Writ Petition Nos.39618 to 39623 of 2016

and W.M.P.Nos.33902 to 33907 of 2016

M/s. Shandong Weichai Huafeng Power India Ltd.,  
Rep. By its Authorized Signatory, Mr. P.Sivasubramanian,  
New No.2, Old No.31A, DBS Office Business Centre,  
Cathedral Road, Nungambakkam,  
Chennai 600 034 ... Petitioner in all W.Ps.

Versus

1. The Assistant Commissioner (CT),  
T.Nagar Assessment Circle,  
Chennai 600 028
2. The Deputy Commissioner (CT),  
Enforcement (Central),  
Chennai 600 006 ... Respondents in all W.Ps.

Prayer:- Petitions filed under Article 226 of the Constitution of India, seeking for the issuance of a Writ of Certiorari to call for the records of the first respondent in TIN:33821562456/2009-10; 2010-11; 2011-12; 2012-13; 2013-14 and 2014-15, respectively, dated 07.09.2016, quash the same as illegal, arbitrary, unreasonable and without jurisdiction and bring contrary to the statutory provisions of the Tamil Nadu Value Added Tax Act, 2006.

For Petitioner in all W.Ps. : Mr. V.Sundareswaran  
For Respondents in all W.Ps.: Mr. S.Kanmani Annamalai,  
Spl.G.P.,

C O M M O N O R D E R

Heard Mr.V.Sundareswaran, learned counsel for the petitioner and Mr.S.Kanmani Annamalai, learned Special Government Pleader for respondents, in all the writ petitions. By consent of the learned counsel for both sides, the writ petitions are taken up for final disposal.

2. The petitioner, in all the above writ petitions, who is a registered dealer on the file of the respondent under the provisions of the Tamil Nadu Value Added Tax Act, 2006 (hereinafter will be referred to as "the Act") has filed these writ petitions, challenging the orders of assessment, for the financial (assessment) years 2009-10; 2010-11; 2011-12; 2012-13; 2013-14 and 2014-15.

3. According to the petitioner, the place of business premises of the petitioner was inspected by the Enforcement Officials on 14.06.2014 and certain defects were noticed. Based on the report given by the Enforcement Wing, the respondent issued notices, dated 08.10.2015, for which, Objections were filed by the petitioner on 16.10.2015. The respondent has completed the assessment and passed the impugned orders, dated 07.09.2016.

4. Today, when the matters are taken up for consideration, the learned counsel appearing for the petitioner stated that the original tax invoices, in support of the claim of the input tax credit, are available with the petitioner and if an opportunity is given, the petitioner is prepared to produce the same. Whereas, the learned Special Government Pleader appearing for the respondents, in all the above writ petitions, submitted that neither at the time of inspection nor at the time of scrutiny, such originals were produced by the petitioner.

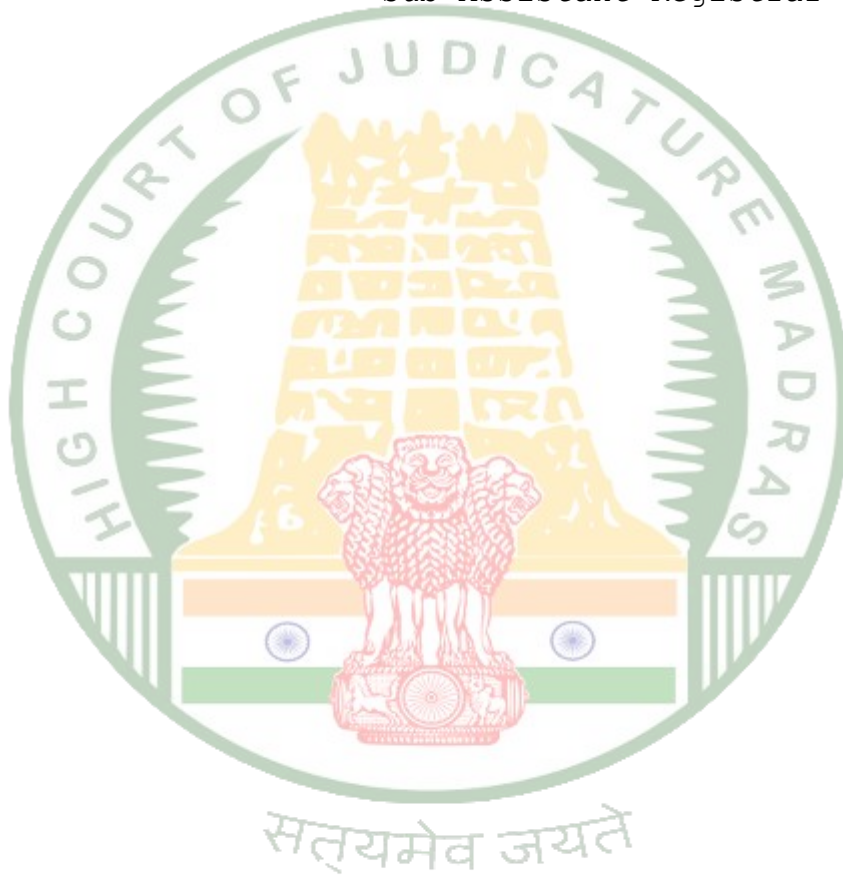
5. In view of the above submissions and taking into consideration the fact that the petitioner has undertaken to produce the original tax invoices, in support of the claim of the input tax credit, the impugned orders are set-aside and the matters are remitted back to authority concern, for production of the original tax invoices, in support of the claim of the input tax credit and if such originals are produced by the petitioner, the first respondent shall consider the same and pass appropriate orders, on merits and in accordance with law, as early as possible. The petitioner shall appear before the first respondent on 21.11.2016, for production of the originals, cited supra. It is made clear that if the originals are not produced by the petitioner, as undertaken, the impugned orders shall stand revived.

6. With the above directions, this writ petitions are disposed of. No costs. Consequently, the connected WMPs are closed.

Sd/-  
Assistant Registrar

//True Copy//

Sub Assistant Registrar



WEB COPY

To

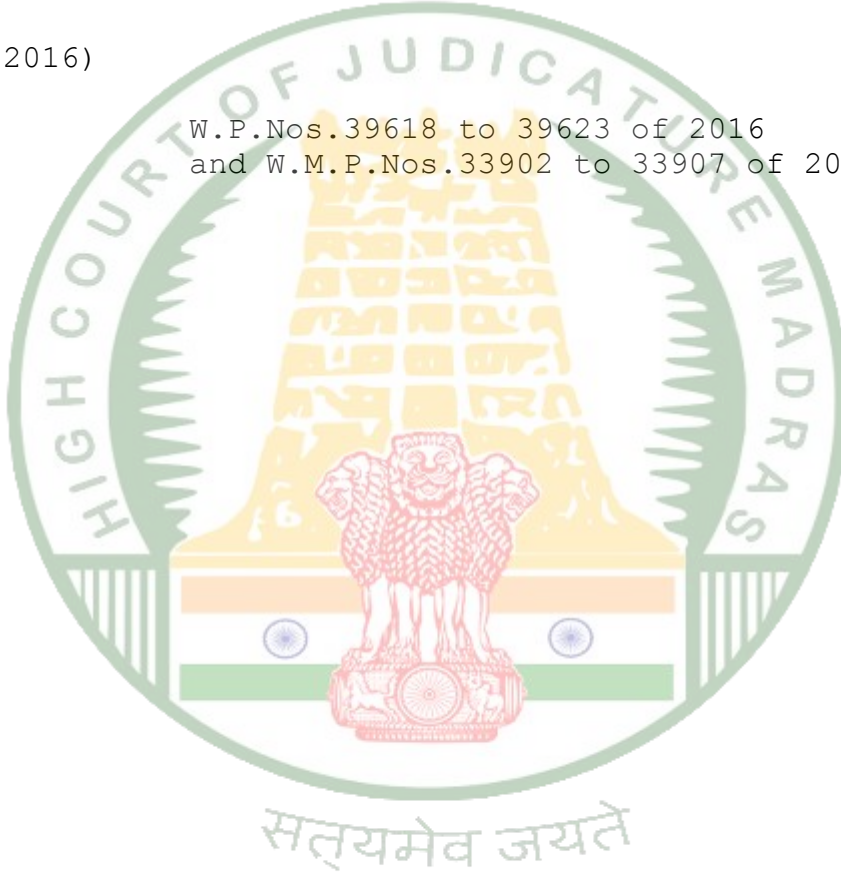
1. The Assistant Commissioner (CT),  
T.Nagar Assessment Circle,  
Chennai 600 028
2. The Deputy Commissioner (CT),  
Enforcement (Central),  
Chennai 600 006

+lcc to Mr.V. Sundareswaran, Advocate, S.R.No.65372

rj (CO)

md (15/11/2016)

W.P.Nos.39618 to 39623 of 2016  
and W.M.P.Nos.33902 to 33907 of 2016



WEB COPY