

In the High Court of Judicature at Madras

Dated: 21.12.2016

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The Honourable Mr.JUSTICE RAJIV SHAKDHER

Writ Petition Nos.43896 to 43898 of 2016
& WMP Nos.37714 to 37716 of 2016

M/s.Farwood Industries Limited
represented by the Managing Director
No.2/546, East Coast Road,
Neelankarai, Chennai - 600 041.

..... Petitioner in the above W.P.s

Vs.

Assistant Commissioner (CT),
Sholinganallur Assessment Circle,
Chennai - 600 096.

..... Respondents in the above W.Ps.

PETITIONs under Article 226 of The Constitution of India praying for the issuance of Writ of Certiorarified Mandamus calling for the records of the respondent and quash the revision notice issued in TIN No.33020920465/2009-10, 2010-11 and 2014-15 dated 25.11.2015 issued therein and direct the respondent to pass fresh orders as per the reply letter filed on 26.02.2016 and also as per the various decisions of the Madras High Court and after providing an opportunity of personal hearing.

For Petitioner : Mr.C.Baktha Siromoni
For Respondents: Mr.K.Venkatesh, G.A.

सत्यमेव जयते
C O M M O N O R D E R

1. Issue Notice. Mr.K.Venkatesh, accepts notice for the respondent.

2. With the consent of counsel for parties, the Writ Petitions are taken up for final hearing and disposal.

3. The petitioner has impugned three (3) separate notices of even date, ie. 25.05.2015, whereby, the respondent proposed reversal of Input Tax Credit (in short ITC), availed of by the petitioner. The three Assessment Years (in short AYs) involved in the captioned Writ Petitions are: AY 2009-10, AY 2010-11 and

AY 2014-15.

4. Admittedly, the petitioner has filed three (3) separate replies of even date, i.e., 26.02.2016.

5. The limited direction that the petitioner seeks is that before passing a final order, the respondent should consider the replies, independently, without being influenced by the observation made by any quasi-judicial authority.

6. The Writ Petition is disposed of with a direction to the respondent to pass an order after considering the replies/objections filed by the petitioner.

7. It is made clear that before the respondent passes an order in the matter, he will not only grant personal hearing, but would also supply all relied upon documents to the authorised representative of the petitioner.

8. Resultantly, the connected Miscellaneous Petitions stand closed. However, there will be no order as to costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

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To
Assistant Commissioner (CT),
Sholinganallur Assessment Circle,
Chennai - 600 096.

+lcc to Mr.C. Bakthasairmoni, Advocate, S.R.No.74675
+lcc to the Government Pleader, S.R.No.74669

cnr(CO)
md(18/01/2017)

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