

In the High Court of Judicature at Madras

Dated: 13.02.2017

Coram

The Honourable Mr.JUSTICE RAJIV SHAKDHER

Writ Petition No.10295 of 2016  
and WMP 9127 of 2016

M/s.Shree Venus Energy Systems Pvt. Ltd.,  
rep. by its Authorised Signatory  
A.Venkatesan

.... Petitioner

Vs

The Assistant Commissioner (CT),  
Sholinganallur Assessment Circle,  
No.141, 1st Main Road, Burma Colony,  
Perungudi, Chennai - 600 096.

.... Respondent

PETITION filed under Section 226 of The Constitution of India praying for the issuance of Writ of certiorarified mandamus to call for the records of the respondent in his proceedings in TIN No.33860923204/2013-14 and quash the order dated 30.12.2015 passed by the respondent in so far as it relates to reversal of Input Tax Credit under section Proviso to 19(2)(v) of the TNVAT Act, 2006 therein and further direct the respondent not to apply sec.2(1) of the Tamil Nadu Value Added Tax Act (Fifth Amendment) Act, 2013 to the petitioner herein in as much as the petitioner is the manufacturer of goods in the State of Tamil Nadu consequent to the omission of proviso to sec.19(2)(v) by Tamil Nadu Value Added Tax Act (Fifth Amendment) Act, 2015 read with substitution of Clause (v) to sec.19(2) by Tamil Nadu Value Added Tax(Fifth Amendment) Act, 2015.

For Petitioner : Mr.P.Govarthanan for  
Mr.V.Sundareswaran

For Respondents : Mr.K.Venkatesh, G.A.

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O R D E R

1. Learned counsel for the parties have agreed that the issue raised in the captioned Writ Petition is covered by a judgment of this Court dated 06.02.2017, passed in a batch of Writ Petitions, the lead Writ Petition being:W.P.No.7969 of 2014, titled: M/s.Everest Industries Limited, rep. by its Senior Manager, Finance V. The State of Tamil Nadu, rep. by its Secretary, Commercial TAXes Department and another.

2. Accordingly, the Writ Petition is allowed and the impugned order is set aside, in terms of the judgment delivered in the aforementioned batch of Writ Petitions.

3. Resultantly, the connected Miscellaneous Petition is closed. However, there shall be no order as to costs.

s/d-  
Assistant Registrar(CCC)

//True Copy//

Sub-Assistant Registrar

To

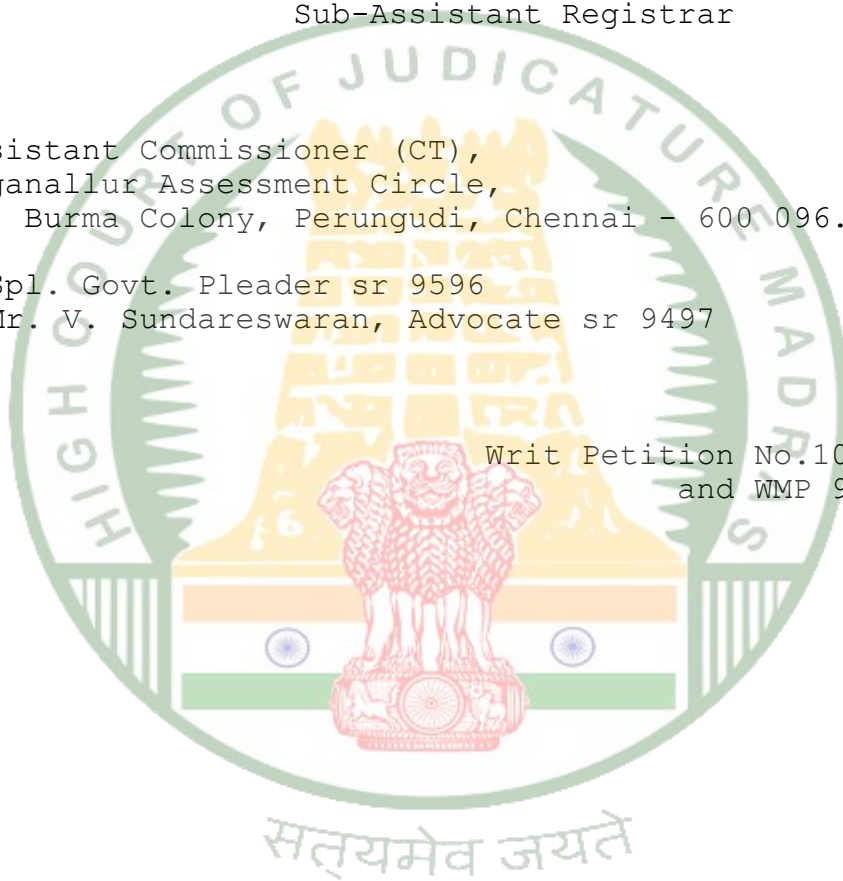
The Assistant Commissioner (CT),  
Sholinganallur Assessment Circle,  
No.141, Burma Colony, Perungudi, Chennai - 600 096.

+1 CC to Spl. Govt. Pleader sr 9596

+1 CC to Mr. V. Sundareswaran, Advocate sr 9497

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SVI (CO)  
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