IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.03.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU.

WRIT PETITION No.5630 of 2017
and W.M.P.No.6015 of 2017

Cetex Petrochemicals Ltd.,
Represented by its Executive Director,
Mr.R.Kannan,
Manali,
Chennai - 600 068 .. Petitioner

Vs.

The Assistant Commissioner (CT)
Manali Assessment Circle,
5/79,5th Cross Road, KKD Nagar,
Kodungaiyur,
Chennai - 600 118. .. Respondent

Writ petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records on the files of the respondent herein in TIN 33301083562/2013-14 dated 07.02.2017 and quash the same.

For Petitioner : Mr.N.Inbarajan

For Respondents : Mr.K.Venkatesh,
Government Advocate

O R D E R

Mr.K.Venkatesh, learned Government Advocate, takes notice for the respondent. By consent of the parties, the main writ petition itself is taken up for final disposal.

2. Though this Writ Petition is filed against the assessment order dated 07.02.2017, the learned counsel for the petitioner submitted that this Court can consider the relief only insofar as the reversal of ITC under section 19(2)(v) is concerned. Though this writ petition is filed challenging the order of assessment against which an appeal remedy is provided under the statute, as the learned counsel appearing for the respondent accepted the fact that the issue involved in this writ petition in respect of ITC reversal under Section 19(2)(v) is covered by a recent decision of this Court made in W.P.No.7969/2014 dated 06.02.2017 in favour of the petitioner, this writ petition is entertained.

3. It is contended by the learned counsel for the petitioner that this writ petition is filed only as against the ITC reversal under Section 19(2)(v) and that in all other aspects of the impugned order, the petitioner is not questioning the same before this Court. Thus, he prayed that the matter may be remitted back to the respondent for considering the issue of ITC reversal afresh in the light of the order passed in W.P.No.7969/2014 dated 06.02.2017.

4. Upon hearing the learned counsel on either side and considering the fact that the issue involved in this writ petition, namely reversal of ITC under Section 19(2)(v) of the Tamil Nadu VAT Act, is covered by the above decision of this Court as admitted by the both sides, this writ petition is allowed and the impugned assessment order insofar as the reversal of ITC under Section 19(2)(v) alone is set aside. Consequently, the matter is remitted back to the respondent for considering the above said issue afresh in the light of the order passed in W.P.No.7969/2014 dated 06.02.2017. It is made clear that in respect of other aspects of the impugned assessment order this Court has not gone into the same and expressed any view. Hence, insofar as those issues not considered in this writ petition are concerned, it is for the petitioner either to comply with or to challenge the same before the Appellate Authority in the manner known to law. The respondent shall consider the issue which has been remitted back to him herein and pass appropriate orders within a period of four weeks from the date of receipt of a copy of this order. If personal hearing is required by the petitioner, it is open to him to make such request in writing and if any such request is made, the respondent shall consider the same and pass orders after giving him an opportunity of hearing. No costs.

Consequently, connected miscellaneous petition is closed.

Sd/
Assistant Registrar

/True copy/
Sub Assistant Registrar

To

The Assistant Commissioner (CT)
Manali Assessment Circle,
5/79,5th Cross Road, KKD Nagar,
Kodungaiyur,
Chennai - 600 118.

+1cc to Mr.N.Inbarajan, Advocate SR.No.14440/17

+1cc to Special Government Pleader sr.nO.14693/17

W.P.No.5630 of 2017

SDR 21.03.2017