

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.04.2017

CORAM

THE HONOURABLE MR. JUSTICE K. RAVICHANDRABAABU

Writ Petition Nos.8683 to 8685 of 2017

W.P.No.8683 of 2017

M/s. Abirami Engineering Company

Rep. by its Partner K.L.Narayan,

25, Vivekananda Nagar St No. 1,

PN Pudur, Coimbatore - 641 041.

.... Petitioner

Versus

The Assistant Commissioner (CT),

Perur Circle,

Dr. Balasundaram Road,

Coimbatore - 641 018.

Respondent

...

PRAYER: Writ petition has been filed under Article 226 of the Constitution of India, praying for a Writ of Mandamus to direct the respondent herein to consider the representation dated 22.03.2017 filed by the petitioner and refund the amount of Input Tax Credit reversed by the petitioner under Proviso to Sec.19(2) of the TNVAT Act, 2006 by applying the judgment of this Hon'ble Court in W.P.No. 7969 of 2014 etc. batch of cases dated 06.02.2017.

W.P.No.8684 of 2017

M/s. Indira Damper Industries,

Rep. by its partner K.Ponnuswamy

3, SIDCO Industrial estate,

Gandhinagar,

Vellore - 632 006.

... Petitioner

Versus

The Commercial tax Officer,

Gudiyatham East Circle,

Gudiyatham.

...Respondent

PRAYER: Writ petition has been filed under Article 226 of the Constitution of India, praying for a Writ of Mandamus to direct the respondent herein to consider the representation dated 29.03.2017 filed by the petitioner and refund the amount of Input Tax Credit reversed by the petitioner under Proviso to

Sec.19(2) of the TNVAT Act, 2006 by applying the judgment of this Hon'ble Court in W.P.No. 7969 of 2014 etc. batch of cases dated 06.02.2017.

W.P.No.8685 of 2017
M/s. Indira Industries,
Rep. by its Managing partner K.Ponnuswamy
3, SIDCO Industrial estate,
Gandhinagar,
Vellore - 632 006.

... Petitioner

Versus

The Commercial tax Officer,
Gudiyatham East Circle,
Gudiyatham. ...Respondent

PRAYER: Writ petition has been filed under Article 226 of the Constitution of India, praying for a Writ of Mandamus to direct the respondent herein to consider the representation dated 29.03.2017 filed by the petitioner and refund the amount of Input Tax Credit reversed by the petitioner under Proviso to Sec.19(2) of the TNVAT Act, 2006 by applying the judgment of this Hon'ble Court in W.P.No. 7969 of 2014 etc. batch of cases dated 06.02.2017.

For Petitioners : Mrs. Hema Muralikrishnan
For Respondents : Mr. K. Venkatesh,
Government Advocate

C O M M O N O R D E R

Heard both sides.

2. In all these writ petitions, the respective writ petitioner seek for a direction to the respondent to consider the representation seeking for refund in respect of Input Tax reversal made under Section 19(2)(v) of the Tamil Nadu VAT Act, based on the decision made by this Court in W.P.No.7969/2014 etc. batch dated 06.02.2017. In fact, the petitioners seek for rectification and consequently, for refund of the amount as stated supra. Needless to say that it is for the respondent to consider the request of the petitioner in each case and pass orders on the same on merits and in accordance with law, also by taking note of the order already passed on the same issue in W.P.No.7969 of 2014 etc. batch dated 06.02.2017.

3. Accordingly, these writ petitions are disposed of, by directing the respondent to consider the individual representation of the petitioners dated 22.03.2017, 29.3.2017 and 29.03.2017 respectively and pass orders on the same on merits and in accordance with law within a period of four weeks from the date of receipt of a copy of this order. No costs.

Sd/-
Asst.Registrar (CS IV)

/true copy/

Sub Asst. Registrar

To

1. The Assistant Commissioner (CT),
Perur Circle, Dr. Balasundaram Road,
Coimbatore - 641 018.

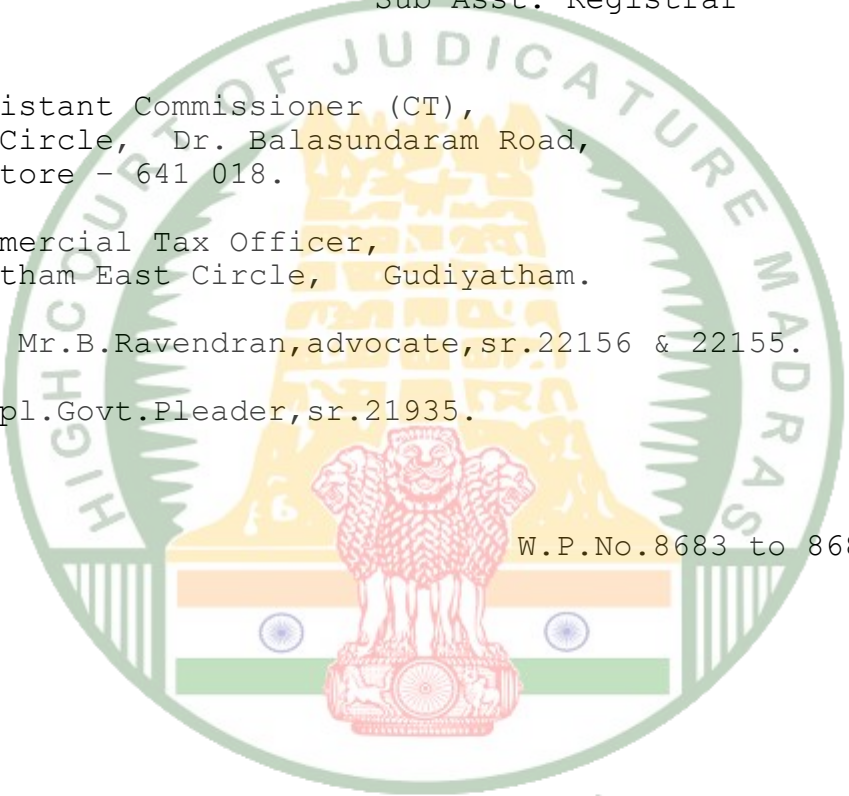
2. The Commercial Tax Officer,
Gudiyatham East Circle, Gudiyatham.

+2 cc's to Mr.B.Ravendran,advocate,sr.22156 & 22155.

+1 cc to Spl.Govt.Pleader,sr.21935.

kr(co)
krd 17/4

W.P.No.8683 to 8685 of 2017



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