IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.04.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

W.P.No. 11151 of 2017
and
WMP.Nos. 12081 & 12082 of 2017

M/s. Keyar Industries,
Rep. by its Proprietor,
K. Ravindran,
No.64-65, Kalyani Industrial Estate,
Vanagaram Road, Athipet,
Chennai - 600 058.

...Petitioner

Versus

The Assistant Commissioner (CT),
Nolambur Assessment Circle,
Chennai - 600 049.

...Respondent

PRAYER:

Writ petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari, to call for the records connected with the Notice issued in TIN No. 33621343443/2014-15 dated 18.04.2017 passed by the Respondent herein and quash the same.

For Petitioner : Mr.S.Ilamvaludhi
For Respondent : Mr. S. Kanmani Annamalai
Additional Government Pleader (Tax)

O R D E R

The Petitioner is aggrieved against the order of assessment dated 18.04.2017 in respect of assessment year 2014-15.

2. Heard the learned counsel appearing for the petitioner and the learned Additional Government Pleader (Tax) appearing for the respondent.

3. There are two issues involved over which the impugned order of assessment was passed. One issue relates to

Reversal of ITC under Section 19(2)(v) of the TNVAT Act, 2006. The learned counsel for the petitioner submitted that the said issue is covered by the decision of this Court made in W.P.No. 7969 of 2014 dated 06.02.2017. Insofar as the other issue namely, the ITC reversal under Section 19(5)(c) of the TNVAT Act, 2006 is concerned, the learned counsel for the petitioner submitted that the petitioner will separately agitate the matter before the Appellate Authority.

4. The learned Additional Government Pleader (Tax) for the respondent is not disputing the fact that one of the issue viz., reversal of ITC under Section 19(2)(v) is covered by the above said decision of this Court.

5. Considering the above said facts and circumstances, the impugned order of assessment is set aside only insofar as the issue involved in respect of reversal of ITC under Section 19(2)(v). Accordingly, the matter is remitted back to the Assessing Officer for considering such issue in the light of the order passed by this Court in WP.No.7969 of 2014 dated 06.02.2017, after giving due opportunity of hearing to the petitioner. Such exercise shall be done by the Assessing Officer within a period of four weeks from the date of receipt of a copy of this order.

6. Insofar as the other issue viz., ITC reversal under Section 19(5)(c) is concerned, liberty is given to the petitioner to challenge the same before the Appellate Authority.

7. Accordingly, this writ petition is allowed in part. No costs. Consequently, connected miscellaneous petitions are closed.

-s/d-
Assistant Registrar(CS-III)

True Copy

Sub-Assistant Registrar

To

The Assistant Commissioner (CT),
Nolambur Assessment Circle,
Chennai - 600 049.

+1 CC to The Spl. Govt. Pleader sr 36597
+1 CC to Mr.S.Ilamvaludhi, sr 26217

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