IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.08.2017

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THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.Nos.20864 & 20865 of 2017
&
W.M.P. Nos.21719 & 21720 of 2017

Rydon Auto Private Limited,
Represented by its Director
P.Chinnusamy ... Petitioner in both WPs

Vs.

The Commercial Tax Officer,
Peelamedu North Circle,
Coimbatore. ... Respondent in both WPs

Petitions filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorari to call for the records on the files of the respondent herein in CST Nos.1025017/2013-14 and 1025017/2014-15 dated 29.05.2017 in so far as it relates to reversal of ITC under Section 19(2) (v) of the VAT Act, 2006 and to quash the same.

For Petitioner : Mr.N.Prasad

For Respondent : Mr.S.Kanmani Annamalai
Additional Government Pleader

COMMON ORDER

Heard Mr.N.Prasad, learned counsel for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader (Taxes) taking notice for the respondent.

2. By consent of the learned counsel on either side, both the writ petitions are taken up for final disposal at the admission stage itself.

3. These writ petitions are filed challenging the orders of assessment dated 29.05.2017 passed in respect of the assessment years 2013-14 and 2014-15, only insofar as the reversal of Input Tax Credit under Section 19(2)(v) of the Tamil Nadu Value Added Tax Act, 2006 is concerned.

4. The learned counsel for the petitioner submitted that insofar as the issue of ITC reversal under Section 19(2)(v) is concerned, the same is covered by the decision of this Court made in W.P.No.7969 of 2014 dated 06.02.2017 and therefore the same benefit is to be given to the petitioner herein.

5. The learned Additional Government Pleader is not disputing the fact that the issue of ITC reversal under Section 19(2)(v) is covered by the decision of this Court in W.P.No.7969 of 2014 dated 06.02.2017. Therefore, he submitted that the matter is to be remitted back to the Assessing Officer to reconsider the said issue in the light of the order passed by this Hon'ble Court in W.P.No.7969 of 2014, dated 06.02.2017.

6. Upon hearing the learned counsel appearing for the petitioner and the learned Additional Government Pleader appearing for the respondent, it is seen that the petitioner is aggrieved only against the ITC reversal under Section 19(2)(v) of the TNVAT Act, 2006, in the present writ petitions. Therefore, this Court is of the view that as the issue involved herein is covered by the decision of this Court made in W.P.No.7969 of 2014 dated 06.02.2017, it is for the Assessing Officer to re-consider the said issue afresh in the light of the above said order.

7. Accordingly, both the writ petitions are allowed and the impugned orders are set aside, insofar as the ITC reversal under Section 19(2)(v) of the TNVAT Act, 2006 is concerned. Consequently, the matter is remitted back to the Assessing Officer to re-consider the assessment in respect of such issue in the light of the order passed in W.P.No.7969 of 2014 dated 06.02.2017. Such exercise shall be done by the respondent/Assessing Officer within a period of six weeks from the date of receipt of a copy of this order. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

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To

The Commercial Tax Officer,
Peelamedu North Circle,
Coimbatore.

+1cc to Mr.N.Inbarajan, Advocate, S.R.No.55840
+1cc to the Special Government Pleader(T), S.R.No.56204

W.P.Nos.20864 and 20865 of 2017

RJ(CO)
CA(01/09/2017)