In the High Court of Judicature at Madras

Dated: 13.02.2017

Coram

The Honourable Mr.JUSTICE RAJIV SHAKDHER

Writ Petition Nos.22928 to 22930 of 2014
and M.P.Nos.1,1 and 1 of 2014

1 M/s. Sathyam Steel Roof
Structures Pvt. Ltd. Rep. by its Director
25 11th Avenue Ashok Nagar Chennai-83.

.... Petitioner in all the W.Ps.

Vs

1 The Assistant Commissoner(CT)
Saligramam Assessment Circle Kamarajar
Salai Ashok Nagar Chennai-83.
.... Respondent in all the W.Ps.

W.P.No.22928 of 2014:

PETITION filed under Section 226 of The Constitution of India praying for the issuance of Writ of Certiorari call for the records of the impugned consequential order of re-assessment in TIN No. 33951423141/2009-10 dated 11.07.2014 passed by the respondent herein reversing the input tax credit on the inter-State sale of goods to unregistered dealers and on sales without C-forms relying upon the impugned provisions of Section 19(2)(v) and 19(5)(c) of the TNVAT Act read with Rule 10(9)(a) relying of TNVAT Rules quash the same.

W.P.No.22929 of 2014:

PETITION filed under Section 226 of The Constitution of India praying for the issuance of Writ of Certiorari call for the records of the impugned consequential order of re-assessment in TIN No. 33951423141/2010-11 dated 24.10.2013 passed by the respondent herein reversing the input tax credit on the inter-State sale of goods to unregistered dealers and on sales without C-forms relying upon the impugned provisions of Section 19(2)(v) and 19(5)(c) of the TNVAT Act read with Rule 10(9)(a) relying of TNVAT Rules quash the same

W.P.No.22930 of 2014:

PETITION filed under Section 226 of The Constitution of India praying for the issuance of Writ of Certiorari call for the records of the the impugned consequential order of re-assessment in TIN No. 33951423141/2011-12 dated 24.07.2014 passed by the respondent herein reversing the input tax credit on the inter-State sale of goods to unregistered dealers and on sales without C-forms relying upon the impugned provisions of Section 19(2)(v) and 19(5)(c) of the TNVAT Act read with Rule 10 (9)(a) relying of TNVAT Rules quash the same.

For Petitioner : Ms.Aparna Nandakumar
For Respondents : Mr.K.Venkatesh, G.A.

C O M M O N O R D E R

1. Ms.Aparna Nandakumar, who appears on behalf of the petitioner and Mr.Venkatesh, who appears on behalf of the respondent says that the issue raised in the captioned Writ Petitions stands covered by the judgment of the Division Bench dated 29.10.2014, passed in a batch of Writ Petitions, the lead Writ Petition being: W.P.No.18081 to 18083 of 2014, titled M/s.Deepa Primary Crusher Pvt. Ltd. Vs. State of Tamil Nadu and others.

2. Accordingly, the captioned Writ Petitions are disposed of in terms of the Division Bench judgment. However, liberty is granted to the petitioner to prefer an appeal within a period of three (3) weeks from the date of receipt of a copy of the order.

3. If, an appeal is filed, the concerned Appellate Authority, will consider the same, without being weighed down with the aspect of limitation.

4. Resultantly, the connected Miscellaneous Petitions are closed. However, there will be no order as to costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

sl

To

1 The Assistant Commissoner(CT)
Saligramam Assessment Circle
Kamarajar Salai Ashok Nagar Chennai-83.

+1cc to Ms. Aparna*, Advocate, S.R.No.9791
+1cc to the Government Pleader, S.R.No.9594

KGK(CO)
RS(27/02/2017)

Writ Petition Nos.22928 to 22930 of 2014
and M.P.Nos.1,1 and 1 of 2014