

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.02.2017

CORAM

THE HONOURABLE MR.JUSTICE RAJIV SHAKDHER

W.P.No.15324 of 2015

And

M.P.No.1 of 2015

M/s.Greenvision Technologies (P) Ltd.,
Rep. by its Authorised Signatory
Mr.A.Chandrasekhar Reddy ... Petitioner

Vs.

The Assistant Commissioner (CT),
Hosur South Assessment Circle,
Hosur - 635 109. ... Respondent

Prayer:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus to call for the records of the respondent in TIN/33870681232/2014-15 and quash the order dated 13.03.2015 passed by the respondent in so far as it relates to reversal of Input Tax Credit Under Section Proviso to Sec. 19(2)(v) of the Tamil Nadu Value Added Tax Act, 2006 therein and further direct the respondent not to apply sec.2(1) of the Tamil Nadu Value Added Tax (Fifth Amendment) Act, 2013 to the petitioner herein in as much as the petitioner is a manufacturer of goods in the State of Tamil Nadu consequent to the omission of proviso to Sec. 19(2)(v) of the Tamil Nadu Value Added Tax (Fifth Amendment) Act, 2015 read with substitution of Clause (v) to Sec.19(2) by Tamil Nadu Value Added Tax (Fifth Amendment) Act, 2015.

For Petitioners : Mr.P.Govardanan
for M/s.V.Sundareswaran
For Respondent : Mr.K.Venkatesh
Government Advocate

O R D E R

1.The issue raised in the present captioned writ petition, I am informed by the learned counsel for the petitioner as well as by Mr.Venkatesh, is covered by the decision rendered by this Court dated 06.02.2017, in a batch of writ petitions, the lead being W.P.No.7969 of 2014 titled: M/s.Everest Industries Limited, Rep. by its Senior Manager, Finance Vs. The State of

Tamil Nadu Rep. by its Secretary, Commercial Taxes Department and another.

2. Accordingly, as prayed, the writ petition is allowed and the impugned order is set aside, in terms of the decision referred to above. Consequently, the connected pending application is also closed. However, there shall be no order as to costs.

s/d-
Assistant Registrar (CS-V)

True Copy//

Sub-Assistant Registrar

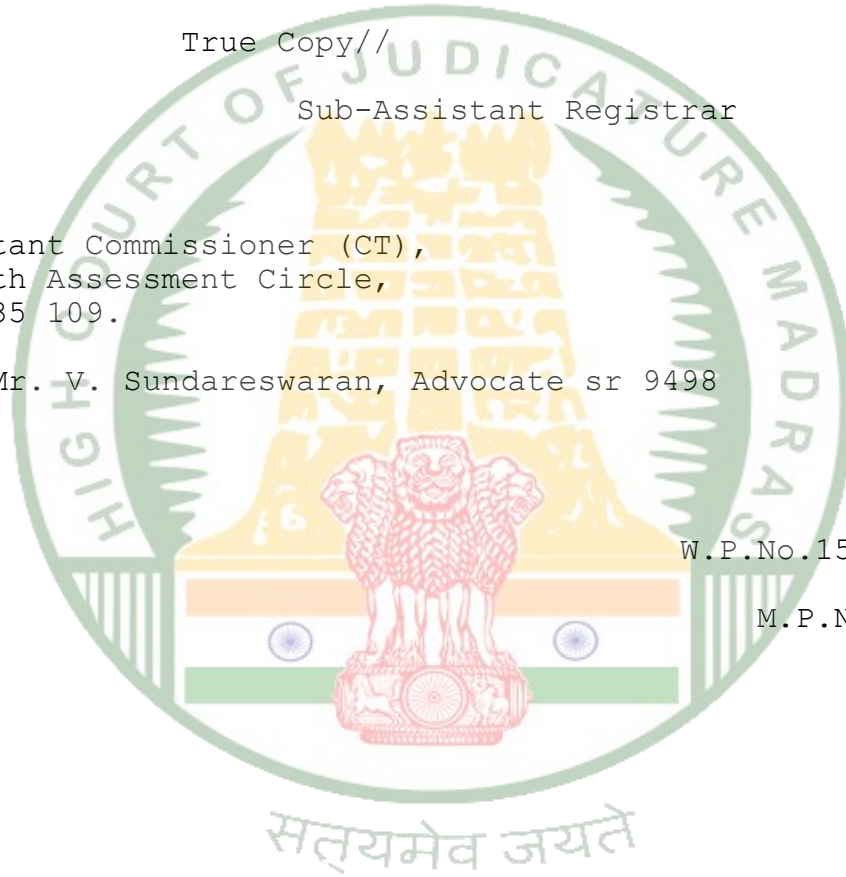
To

The Assistant Commissioner (CT),
Hosur South Assessment Circle,
Hosur - 635 109.

+1 CC to Mr. V. Sundareswaran, Advocate sr 9498

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RJ (CO)
sp/24/2



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