IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.01.2017

CORAM

THE HONOURABLE MR.JUSTICE RAJIV SHAKDHER

W.P.No.1318 of 2017
And
W.M.P.Nos.1249 and 1250 of 2017

Tvl.Kalpataru Steels
Represented by its Proprietor ... Petitioner

Vs.

The Commercial Tax Officer,
Harbour Assessment Circle,
No.116, Angappanaicken Street,
Chennai. ... Respondent

Prayer:
Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records of the order of the Respondent dated 05.12.2016 in TIN/33020020984/2014-15 in so far as it seeks to raise demand under the heads in issue no (1) & (4) and quash the same.

For Petitioner : Mr.Adithya Reddy

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

O R D E R

1.Issue Notice. Mr.S.Kanmani Annamalai, learned Additional Government Pleader, accepts notice on behalf of the respondent. With the consent of learned counsels for parties, the writ petition is taken up for hearing and final disposal.

2.This writ petition pertains to the assessment year 2014-15. By virtue of this writ petition, challenge is laid to the order dated 05.12.2016, confined to issue nos.1 and 4.

3.Insofar as the issue no.1 is concerned, it is covered by the judgment of this Court dated 09.09.2016 passed in W.A.No.775 of 2016 (The Assistant Commissioner (CT) Vs. M/s.Infiniti Wholesale Ltd.).

4.Insofar as the issue no.4 is concerned, I am informed that controversy which arises qua, the said issue also arises in W.P.No.4263 of 2015, in which, notice has been issued by this Court vide order dated 02.03.2015. I am further informed that interim stay has also been granted by this Court vide the very same order.

5.Insofar as the issue no.4 is concerned, at page 113 of the typed set of papers total ITC reversal has been arrived at Rs.7,24,656/- while summarizing the case, the demand ITC reversal has been shown as Rs.1,48,76,640/-.

6.Mr.S.Kanmani Annamalai, says that there is typographical error.

7.In these circumstances, petitioner is given liberty to file a rectification petition under Section 84 of the Tamil Nadu Value Added Tax Act, 2006, qua, issue no.4.

8.As noticed above, issue no.1 is covered by the judgment of this Court dated 09.09.2016 passed in W.A.No.775 of 2016 (The Assistant Commissioner (CT) Vs. M/s.Infiniti Wholesale Ltd.). Hence, no further orders are required in the writ petition. The impugned order insofar as the issue no.1 is concerned is set aside with liberty to pass a fresh order, if necessary, vis-a-vis issue no.1.

9.The writ petition is disposed of in terms of the aforementioned directions. Consequently, connected pending applications are closed. No costs.

Sd/-
Asst.Registrar

/true copy/

Sub Asst. Registrar

pri

To

The Commercial Tax Officer,
Harbour Assessment Circle,
No.116, Angappanaicken Street,
Chennai.

+1cc to The Special Government Pleader(T) sr.3865

W.P.No.1318 of 2017 And
W.M.P.Nos.1249 and 1250 of 2017

ala(co)
ss(7/2/2017)