IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.05.2017

CORAM

THE HONOURABLE MR.JUSTICE M.M.SUNDRESH

W.P Nos.13522 to 13524 of 2017
and
WMP Nos.14609 to 14611 of 2017

Velaan Quality Lubricants,
Represented by its Partner,
S.P.S.Sasikumar
No.1299, I Floor, Mettur Road,
Erode-11. ...Petitioner in all WPs

Vs.

The Assistant Commissioner(CT)(FAC),
Mettur Road Assessment Circle, ... Respondent in all WPs
Erode.

Common Prayer: Writ Petitions filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari calling for the records on the file of the respondent in TIN.33393044610/2012-2013 dated 21.03.2017; TIN.33393044610/2013-2014 dated 21.03.2017 and TIN.33393044610/2014-2015 dated 21.03.2017 and quash the same.

For Petitioner in all WPs : Mr.R.Senniappan

For Respondent in all WPs : Mr.G.Kanmani Annamalai
Spl.Govt.Pleader [Taxes]

C O M M O N O R D E R

Taking into consideration the commonality of the issues involved in all these Writ petitions, they are taken up together and are disposed of by a common order.

2. In all these cases, the assessment orders are put to challenge. The learned counsel appearing for the petitioner, by placing reliance upon the Industrial Input Certificates ,would submit that the Assessment Orders cannot be sustained in the eye of law. Reliance has also been made on the decisions rendered by this Court in (i) [2012] 50 VST 179 (Mad) (Althaf Shoes (P) Ltd., Vs.AC (CT), Valluvarkottam Assessment Circle, Chennai-6),

(ii) [2015] 82 VST 457 (Mad) (Infiniti Wholesame Limited Vs.AC (CT), Koyambedu Assmt.Circle, Koyambedu, Chennai) and the orders passed in (iii) W.P.Nos.24260 & 24261 of 2016 (Tvl.Thribovan Enterprises Pvt., Ltd., Ranipet - 632 406) Vs. AC(CT) (FAC), Ranipet Sipcot Assmt.Circle, Ranipet (Sipcot)".

3. The learned Special Government Pleader [Taxes] would submit that considering the facts and circumstances of the case, the Assessment Authority would positively consider the Industrial Input Certificates to be produced by the petitioner and will take decision as per law.

4. Considering the above, the writ petitions are allowed and orders impugned are set aside and the matter stands remitted to the respondent for fresh consideration for the purpose of analyzing the Industrial Input Certificates to be produced by the petitioner. The petitioner shall produce the said Certificates to the respondent-Authority within a period of two weeks from the date of receipt of a copy of this order. Thereafter, appropriate Assessment Orders will be passed by the respondent on consideration of the aforesaid certificates as well as the decisions referred to above. The entire exercise will have to be done within a period of eight weeks from the date of receipt of a copy of this order. It is needless to state that the respondent will have to afford an opportunity of personal hearing to the petitioner. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Asst.Registrar (vo)

/true copy/

Sub Asst. Registrar

ds/lok/abr

To

1. The Assistant Commissioner(CT)(FAC),
   Mettur Road Assessment Circle,
   Erode.

+1cc to Mr.R.Senniappan,Advocate in SR.No.38168
+1cc to Spl.Govt.Pleader [Taxes] in SR.No.38115

W.P.Nos.13522 to 13524 of 2017

SKS(CO)
CS/30/05/17