IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16.02.2017

CORAM

THE HONOURABLE MR.JUSTICE RAJIV SHAKDHER

W.P.No.34293 of 2014
and M.P.No.1 of 2014

ENES Textile Mills,
rep by K.R.Nagarajan, Partner,
8/3-C, Sengunthapuram 1st Street,
Mangalam Road,
Tiruppur - 641 604. .... Petitioner

Vs

Assistant Commissioner (CT),
South Circle,
Tirupur. .... Respondent

PETITION filed under Section 226 of The Constitution of India praying for the issuance of Writ of certiorari to quash the proceeding of the respondent herein in TIN 33652323660/2013-14 dated 19.11.2014 insofar as it relates to reversal of input tax credit of Rs.14,56,910/- being proportionate input tax credit reversed at by the respondent as attributable to inter-state sales effected by the petitioners of their manufactured goods under Section 8(1) of the Central Sales Tax Act, 1956.

For Petitioner : Mr.Narayanan
for N.Prasad

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

O R D E R

1. Learned counsel for the parties have agreed that the issue raised in the captioned Writ Petition is covered by a judgment of this Court dated 06.02.2017, passed in a batch of Writ Petitions, the lead Writ Petition being:W.P.No.7969 of 2014, titled: M/s.Everest Industries Limited, rep. by its Senior Manager, Finance V. The State of Tamil Nadu, rep. by its Secretary, Commercial TAxes Department and another.

2. Accordingly, the Writ Petition is allowed and the impugned order is set aside, in terms of the judgment delivered in the aforementioned batch of Writ Petitions.

3. Resultantly, the connected Miscellaneous Petition is closed. However, there shall be no order as to costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

va
To
The Assistant Commissioner (CT),
South Circle,
Tirupur.

+1cc to Mr.N. Inbarajan, Advocate, S.R.No.9974
+1cc to the Government Pleader (Taxes), S.R.No.10320

KJI(CO)
md(09/03/2017)

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