In the High Court of Judicature at Madras

Dated : 05.9.2017

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.23913 of 2017

M/s.Hydro Prokav Pumps
(India) Pvt.Ltd., rep.by its
Director T.S.Kuttan ...Petitioner

Vs

The Assistant Commissioner (CT),
Podanur Circle, Dr.Balasundaram
Road, Coimbatore-18. ...Respondent

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Mandamus directing the respondent to consider the representation dated 07.8.2017 filed by the petitioner and refund the amount of input tax credit reversed by the petitioner under Proviso to Section 19(2) of the Tamil Nadu Value Added Tax Act, 2006 by applying the judgment of this Court in W.P.No.7969 of 2014 etc. batch of cases dated 06.2.2017.

For Petitioner : Mrs.Hema Muralikrishnan
For Respondent : Mrs.Narmadha Sampath, SGP

ORDER

Mrs.Narmadha Sampath, learned Special Government Pleader accepts notice for the respondent. Heard both. By consent, the writ petition itself is taken up for final disposal.

(2) T.S.SIVAGNANAM,J

2. The petitioner seeks a direction to the respondent to consider their representation dated 07.8.2017 and refund the amount of input tax credit reversed by the petitioner under Proviso to Section 19(2) of the Tamil Nadu Value Added Tax Act, 2006 by applying the decision of this Court in the case of ***Everest Industries Limited Vs. State of Tamil Nadu [reported in (2017) 100 VST 158].***

3. The learned Special Government Pleader appearing for the respondent would point out that as against the said decision in *Everest Industries,* the State has chosen to prefer writ appeals and that the writ appeals are in the process of being numbered.

4. Thus, taking note of the fact that the writ appeals are yet to be numbered and as on date, there is no order of interim stay operating against the decision in *Everest Industries,* the writ petition is disposed of with a direction to the petitioner to submit a fresh application, along with a copy of this order, to the respondent seeking appropriate relief. If such application is made, the respondent is directed to consider the same and pass orders on merits and in accordance with law, within a period of twelve weeks from the date of receipt of a copy of this order. No costs.

05.9.2017

Internet : Yes

WP.No.23913 of 2017