

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 26.07.2017

Coram

THE HON'BLE MR.JUSTICE T.S.SIVAGNANAM

Writ Petition No. 14249 of 2017

&

W.M.P. No. 15455 of 2017

Tvl.ATS Chem Equipments Pvt. Ltd.,
Represented by its Accountant
C-27, SIDCO Industrial Estate,
Hosur-635 126.

...Petitioner

Vs.

The Assistant Commissioner (CT)\
Ranipet

...Respondent

Writ Petition, filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorari, calling for the records of the respondent in CST No.710511/2015-16 dated 31.03.2017 and quash the same.

For Petitioner : Mr.Adithya Reddy
For Respondent : Mr.K.Venkatesh
Government Advocate

O R D E R

Heard Mr.Adithya Reddy, the learned counsel appearing for the petitioner, and Mr.K.Venkatesh, the learned Government Advocate for the respondent.

2. The petitioner has challenged the impugned order on the sole ground that, the Input Tax Credit (ITC) availed by the petitioner has been reversed, without notice to the petitioner.

3. The contention of the respondent is that, such reversal is academic.

4. In any event, what is sought to be denied, is the benefit, which the petitioner has already availed. Therefore, in fitness of things, the Assessing Officer should put the assessee on notice, hear their objections, and then, pass orders. Therefore, this Court is inclined to grant an opportunity to the petitioner to put forth their objections.

5. Accordingly, the Writ Petition is disposed of, by directing the petitioner to treat the impugned proceedings as show cause notice, and subject their objections within a period of 15 days from the date of receipt of a copy of this order. After which, the respondent shall afford an opportunity of personal hearing to the petitioner, and redo the assessment in accordance with law. No costs. Consequently, connected Writ Miscellaneous Petition is closed.

Sd/-

Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

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To

The Assistant Commissioner (CT) \\
Ranipet.

+ 1 cc to Mr.Special Government Pleader Sr.53034
+ 1 cc to M/s. Adithya Reddy, Advocate SR.53224

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RSI (CO)
EU 29.08.17

सत्यमेव जयते

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