IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.06.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

Writ Petition No.14250 of 2017
and
WMP No.15456 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)
Hosur South, Hosur. .. Respondent

Writ petition filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorari, calling for the records of the proceedings of the respondent dated 20.03.2017 in CST No.710511/2014-2015 insofar as it seeks to reverse the petitioner's Input Tax Credit under Sec.19(2)(v).

For Petitioner: Mr.Adithya Reddy

For Respondent : Mr.K.Venkatesh
Government Advocate.

O R D E R

Mr.K.Venkatesh, learned Government Advocate takes notice for the respondent. By consent of the parties, the main writ petition itself is taken up for final disposal at the admission stage itself.

2. The petitioner is aggrieved by the order of assessment dated 20.03.2017 passed in respect of the assessment year 2014-2015, only insofar as the reversal of Input Tax Credit under Section 19(2)(v) of the TNVAT Act, 2006 is concerned. In all other aspects, the petitioner is not aggrieved by the order of assessment.

3. Both sides fairly submitted that the issue of reversal of ITC under Section 19(2)(v) of the TNVAT Act is covered by the

decision of this Court reported in [2017] 100 VST 158 (Mad) and therefore, the Assessing Officer has to re-do the assessment only insofar as the reversal of ITC under Section 19(2)(v) of the TNVAT Act is concerned in the light of the order passed by this Court reported in [2017] 100 VST 158 (Mad).

4. Upon hearing the learned counsels appearing on either side and considering the fact that this writ petition is filed only challenging the reversal of ITC under Section 19(2)(v) of the TNVAT Act and further considering the fact that the said issue is covered by the decision of this Court reported in [2017] 100 VST 158 (Mad), I am of the view that the matter has to go back to the Assessing Officer to re-consider the said issue and pass fresh orders insofar as the said issue is concerned in the light of the order passed by this Court reported in [2017] 100 VST 158 (Mad). Accordingly, this writ petition is allowed in part and the impugned order of assessment is set aside only insofar as the reversal of ITC under Section 19(2)(v) of the TNVAT Act is concerned. Consequently, the matter is remitted back to the Assessing Officer to re-do the assessment as directed supra. Such exercise shall be done by the Assessing Officer within a period of four weeks from the date of receipt of a copy of this order. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(J)

//True Copy//

Sub Assistant Registrar

mk
To

The Assistant Commissioner (CT)
Hosur South, Hosur.

+1cc to the Government Pleader Sr.40921

W.P. No.14250 of 2017

pvs[co]
srg 04/07/2017