IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED:16.06.2017

CORAM

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.No.15072 of 2017

Autocom Industries,
rep. by its Managing Partner
S.Manivannan ... Petitioner

Vs.

Assistant Commissioner (CT),
Ambattur Assessment Circle,
Station No.127, Yadhaval Street,
Padi, Chennai-600 050. ... Respondent

PRAYER: Petition filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Mandamus, directing the respondent to dispose of the refund applications filed and pending before the respondent in their letter 20.03.2017 filed on 25.04.2017 for refund of tax amount of Rs.2,45,396/- for the year 2013-14 and Rs.3,13,680/- for the year 2014-15 in total amounting to Rs.5,59,076/- and order for refund in Form-p along with Refund Voucher for the same as per Rule 8(6) of TNVAT Rules 2007 in a time bound manner for refund of tax.

For Petitioner : Mr.N.Murali

For Respondent : Mr.Kanmani Annamalai,
Additional Government Pleader

O R D E R

This writ petition prays for the issuance of a Writ of Mandamus, directing the respondent to dispose of the refund applications filed and pending before the respondent in their letter 20.03.2017 filed on 25.04.2017 for refund of tax amount of Rs.2,45,396/- for the year 2013-14 and Rs.3,13,680/- for the year 2014-15 in total amounting to Rs.5,59,076/- and order for refund in Form-p along with Refund Voucher for the same as per Rule 8(6) of TNVAT Rules 2007 in a time bound manner for refund of tax.

2. Heard Mr.N.Murali, learned counsel appearing for the petitioner and Mr.Kanmani Annamalai, learned Additional Government Pleader appearing for the respondent. By consent, the writ petition is taken up for final disposal.

3. The petitioner had availed Input Tax Credit under Section 19(2)(v) of the Tamil Nadu Value Added Tax, Act, 2006. Upon receipt of a notice from the respondent requiring the reversal of such ITC invoking the proviso to Section 19(2)(v) of the TNVAT Act 2006, the credit availed was reversed under protest. Thereafter, a request was filed dated 20.03.2017 seeking refund of the credit reversed on the ground that the proviso applied only to traders and not manufacturers that is pending disposal. It is not in dispute that the issue involved in this matter is covered by a decision of this Court reported in [2017] 100 VST 158 (Mad) in favour of the petitioner. Therefore, it is for the Assessing Authority to decide on the application for refund in the light of the order passed by this Court in 100 VST 158.

4. Accordingly, the writ petition is disposed of. The Assessing Officer shall pass an order on the petition for refund dated 20.03.2017 within a period of four weeks from the date of receipt of a copy of this order, after providing an opportunity of hearing to the petitioner. No costs.

Sd/-
Asst.Registrar (CS VI)

/true copy/

Sub Asst. Registrar

To
Assistant Commissioner (CT),
Ambattur Assessment Circle,
Station No.127, Yadhaval Street,
Padi, Chennai-600 050.

+1cc to M/s.Special Government Pleader(Taxes),sr.42706

+1cc to M/s.N.Murali,Advocate sr.42857

W.P.No.15072 of 2017

nr(co)
ss(20/6/2017)