

In the High Court of Judicature at Madras

Dated : 20.9.2017

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.25171 of 2017

Tvl. Luk India Private Ltd., rep.
by its Manager (Taxation)

...Petitioner

Vs

1.The Assistant Commissioner (CT),
Hosur South.

2.The Deputy Commissioner (CT),
Dharmapuri.

3.The Joint Commissioner (CT),
Salem.

...Respondents

PETITION under Article 226 of The Constitution of India
praying for the issuance of a Writ of Mandamus directing the
respondents to grant refund of the sum of Rs.4,36,46,158/- as
claimed in the petitioner's representation in Ref/HC/AO-2014-
15/16-17 dated 05.4.2017.

For Petitioner : Mr.Adithya Reddy

For Respondents : Mr.K.Venkatesh, GA

सत्यमेव जयते
O R D E R

Heard Mr.Adithya Reddy, learned counsel for the petitioner
and Mr.K.Venkatesh, learned Government Advocate accepting notice
for the respondents. By consent, the writ petition itself is
taken up for final disposal.

2. The petitioner is a registered dealer on the file of the
first respondent under the provisions of the Central Sales Tax
Act, 1956. The petitioner seeks a direction to the respondents
to consider their representation dated 05.4.2017 for refund of
the sum of Rs.4,36,46,158/-.

3. The learned counsel for the petitioner submitted that in so far as the issue of reversal of input tax credit under Section 19(2)(v) of the State Act is concerned, the same is covered by the decision of this Court in the case of Everest Industries Limited Vs. State of Tamil Nadu [reported in (2017) 100 VST 158] and that therefore, the same benefit is to be given to the petitioner herein.

4. The learned Government Advocate is not disputing the said fact. Therefore, he has submitted that the first respondent may be directed to consider the representation of the petitioner dated 05.4.2017 in the light of the decision of this Court in Everest Industries Limited.

5. Upon hearing the learned counsel on either side, this Court is of the view that as the issue involved herein is covered by the decision of this Court in Everest Industries Limited, the first respondent can be directed to consider the representation of the petitioner in the light of the aforesaid decision.

6. Accordingly, the writ petition is disposed of directing the first respondent to consider the representation of the petitioner dated 05.4.2017 in the light of the decision of this Court in Everest Industries Limited and pass appropriate orders thereon, within a period of twelve weeks from the date of receipt of a copy of this order. No costs.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

To

- 1.The Assistant Commissioner (CT), Hosur South.
- 2.The Deputy Commissioner (CT), Dharmapuri.
- 3.The Joint Commissioner (CT), Salem.

+1cc to Mr.Adithya Reddy, Advocate, S.R.No.68652

WP.No.25171 of 2017

GN(11/10/2017)