

In the High Court of Judicature at Madras

Dated : 22.9.2017

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.25305 of 2017

Tvl. Copral Insulated Conductors
Pvt. Ltd., rep. by its Manager -
Administration

....Petitioner

Vs

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

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 refund the amount of Rs.30,27,462/- along with interest as claimed in the petitioner's application in CIC/Refund of ITC/CST2017/02 dated 23.6.2017.

For Petitioner : Mr.Adithya Reddy
For Respondents : Mrs.S.Kanmani Annamalai, AGP

ORDER

Heard Mr.Adithya Reddy, learned counsel for the petitioner and Mrs.S.Kanmani Annamalai, learned Additional Government Pleader 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 Tamil Nadu Value Added Tax Act, 2006. The petitioner seeks a direction to the respondents to consider their representation dated 23.6.2017 for refund of the sum of Rs.30,27,462/-.

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 23.6.2017 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 23.6.2017

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.

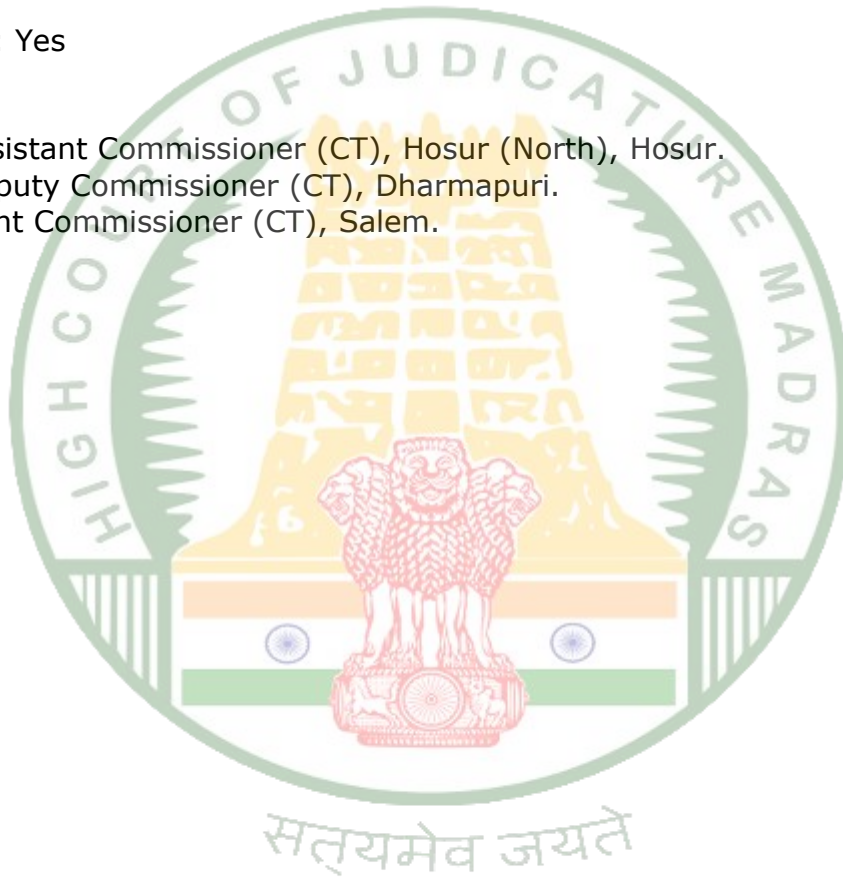
22.9.2017

Internet : Yes

To

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

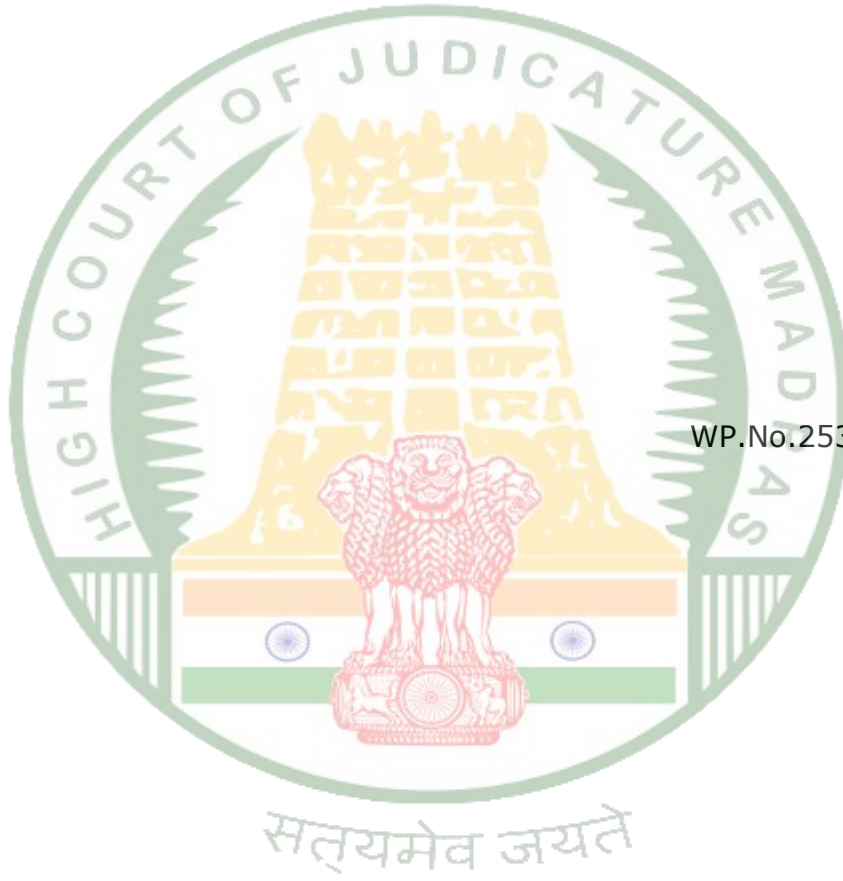
RS



WEB COPY

T.S.SIVAGNANAM,J

RS



WP.No.25305 of 2017

WEB COPY

22.9.2017