In the High Court of Judicature at Madras

Dated : 22.9.2017

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.25582 of 2017
& W.M.P.No.26974 of 2017

Tvl. Everest Enterprises, rep.by
its Partner Mrs.Jeyan Valarmathi ...Petitioner

Vs

The Commercial Tax Officer,
Alwarpet Assessment Circle,
No.46, Greenways Road,
Chennai - 28. ...Respondent

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records on the files of the respondent in TIN:33530821390/2014-15 dated 14.06.2017 quash the same.

For Petitioner : Mr.M.Hariharan
For Respondent : Mrs.S.Kanmani Annamalai, AGP

O R D E R

Heard Mr.M.Hariharan, learned counsel for the petitioner and Mrs.S.Kanmani Annamalai, learned Additional Government Pleader accepting notice for the respondent. By consent, the writ petition itself is taken up for final disposal.

2. The petitioner has filed this writ petition, challenging the assessment order passed by the respondent under the provisions of Tamil Nadu Value Added Tax Act, 2006 dated 14.06.2017 for the year 2014 - 2015. The petitioner has been assessed to tax on the sole ground that the petitioner had transactions with registration canceled dealers and availed Input Tax Credit.

3. The respondent stated that such registration has been canceled with retrospective effect.

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4. In respect of identical transactions done by the petitioner's sister concern namely M/s.Everest Agencies, a similar allegation was made and an assessment order was passed in the year 2014 - 2015 dated 08.02.2017. The said order was challenged by M/s.Everest Agencies in W.P.No.6993 of 2017. The said writ petition was allowed on 22.3.2017, following the decisions of this Court in the cases of Jinsasan Distributors Vs. Commercial Tax Officer (CT), Chintadripet Assessment Circle, Chennai [reported in (2013) 59 VST 256] and Assistant Commissioner (CT), Broadway Assessment Circle, Chennai Vs. Bhairav Trading Company [reported in (2016) 96 VST 315]. The facts of the present case are no different from the facts in the other writ petition except for the change of the dealer and the present writ petitioner is a sister concern of the other writ petitioner. In the above referred to decisions, the impugned orders were quashed by this Court.

5. Thus, following the above decisions, the writ petition is allowed and the impugned order is set aside. No costs. Consequently, the connected WMP is closed.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

RNA

To

The Commercial Tax Officer,
Alwarpet Assessment Circle,
No.46, Greenways Road,
Chennai - 28.

+1 cc to M/s.S.Ravee Kumar Advocate sr 70463
+1 cc to Special Govt Pleader sr 70745

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