

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 07.07.2017

Coram

The Hon'ble Mr.Justice T.S.Sivagnanam

Writ Petition No. 15929 of 2017

M/s.Manali Petrochemicals Ltd.,
Rep. by its Chief Financial Officer,
88, Mount Road, Guindy,
Chennai-600 032.

...Petitioner

Vs.

The Assistant Commissioner (CT)\
Alandur Assessment Circle,
12, Vedagiri Street,
Alandur, Chennai.

...Respondent

Writ Petition, filed under Article 226 of the Constitution of India, for issuance of Writ of Mandamus, direct the respondent herein to consider the representation dated 17.04.2017, filed by the petitioner and refund the amount of Input Tax Credit reversed by the petitioner under Proviso to Sec. 19(2) of the TNVAT Act, 2006 by applying the judgment of this Court in W.P.No.7969 of 2014 etc. batch of cases dated 06.02.2017.

For Petitioner : Mrs.Hemamuralikrishnan

For Respondent : Mr.K.Venkatesh
Government Advocate

सत्यमेव जयते
O R D E R

Heard Mrs.Hemamuralikrishnan, the learned counsel appearing for the petitioner, and Mr.K.Venkatesh, the learned Government Advocate, accepting notice for the respondent. With the consent on either side, the Writ Petition itself is taken up for disposal.

2. The petitioner is a registered dealer, on the file of the respondent, under the provisions of the Tamil Nadu Value Added Tax Act, 2006 (TNVAT Act). In this Writ Petition, the petitioner seeks for a direction to the respondent to consider the representation made by them, for refund of the Input Tax Credit (ITC) reversal made under Section 19(2)(v) of the TNVAT

Act, in the light of the decision made by this Court, in W.P.No.7969 of 2014 etc. (batch) dated 06.02.2017.

3. The learned counsel appearing for the petitioner would submit that, the issue involved in this Writ Petition is no longer res integra, as it has already been dealt with by this Court, in W.P.No.7969 of 2014 etc. (batch) dated 06.02.2017, and following the same, many Writ Petitions have been disposed of, one such case being, W.P.No.17282 of 2017, dated 07.07.2017. Therefore, the learned counsel prays that similar direction may be issued in this case as well.

4. The learned Government Advocate for the respondent does not dispute the legal position and agrees that the issue involved in this Writ Petition is covered by the decision relied upon by the learned counsel for the petitioner.

5. Thus, in the light of the decision of this Court, in W.P.No.7969 of 2014 etc. (batch) dated 06.02.2017, the present Writ Petition is disposed of, by directing the respondent to consider the representation of the petitioner dated 17.04.2017, by taking note of the order already passed on the same issue in W.P.No.7969 of 2014 etc. batch dated 06.02.2017, and pass orders on merits and in accordance with law within a period of four weeks from the date of receipt of a copy of this order. No costs.

Sd/-

Asst.Registrar (CS VIII)

/true copy/

Sub Asst. Registrar

sd
To

The Assistant Commissioner (CT)\
Alandur Assessment Circle,
12, Vedagiri Street,
Alandur, Chennai.

+1cc to Mr.B.Raveendran, Advocate Sr. 47574

Writ Petition No. 15929 of 2017

SKS(CO)
VR(28/08/2017)