IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.06.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

Writ Petition No.16350 of 2017

M/s. The Ramco Cements Ltd.,
rep. By its DGM (Legal)
98-A, Auras Corporate Centre, V Floor,
Dr.Radhakrishnan salai,
Chennai - 600 004. ... Petitioner

Vs.

The Deputy Commissioner (CT),
LTU-I,
Chennai. ... Respondent

Prayer:

Writ petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus to direct the respondent herein to consider the representation dated 19.04.2017 filed by the petitioner and refund the amount of Input Tax Credit reversed by the petitioner under proviso to section 19(2) of the TNVAT Act, 2006, by applying the judgment of this Honourable court in W.P.No.7969 of 2014 etc. batch of cases dated 06.02.2017.

For Petitioner : Mr.R.L.Raman,Senior Counsel
for Mr.B.Raveendran

For Respondent : Mr.S.Kanmani Annamalai,
Additional Government Pleader.

O R D E R

Mr.S.Kanmani Annamalai, learned Additional Government Pleader takes notice for the respondent. By consent of both parties, the writ petition is taken up for final disposal at the admission stage itself.

2. This writ petition is filed seeking for a direction to the respondent to consider the request for refund of the amount of Input Tax Credit reversed by them under the proviso to Section 19(2)(v) of the Tamil Nadu VAT Act, 2006, in view of the order passed by this Court in W.P.No.7969 of 2014 etc., batch of cases dated 06.02.2017 reported in (2017) 100 VST 158 (Madras).

3. Heard Mr.R.L.Raman learned Senior Counsel appearing for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader appearing for the respondent.

4. It appears that the petitioner had already reversed the Input Tax Credit availed by them under the proviso to Section 19 (2)(v) of the Tamil Nadu VAT Act 2006 and now, they seek refund of such amount paid by them by relying on the order passed by its Court in W.P.No.7969 of 2014 etc., batch of cases dated 06.02.2017 reported in (2017) 100 VST 158 (Madras).

5. According to the petitioner they are also entitled to the very same benefit and consequently, the amount already paid by them under Section 19(2)(v) of the Tamil Nadu VAT Act, 2006, has to be refunded. Ventilating such grievance, the petitioner has already made a request for refund through their representation dated 19.04.2017. The said representation is said to be still pending before the concerned respondent/Assessing Officer.

6. Needless to say that it is for the respondent to consider the request of the petitioner and pass appropriate orders in the light of the order already passed in W.P.No.7969 of 2014 etc., batch of cases dated 06.02.2017 reported in (2017) 100 VST 158 (Madras). Therefore, this writ petition is disposed of, with a direction to the respondent to consider the claim of the petitioner for refund of amount made through their representation dated 19.04.2017 and pass appropriate orders in the light of the order passed by this Court in W.P.No.7969 of 2014 etc., batch of cases dated 06.02.2017 reported in (2017) 100 VST 158 (Madras). Such order shall be passed by the

respondent within a period of four weeks from the date of receipt of a copy of this order. No costs.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

vsi

To

The Deputy Commissioner (CT),
LTU-I,
Chennai.

+1cc to M/s.B.Raveendran, Advocate, S.R.No.45158/17

+1cc to the Special Government Pleader(Taxes), S.R.No.45293/17

W.P.No.16350 of 2017

SV(CO)
CU(14/07/2017)