IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.10.2017

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.27280 of 2017 & W.M.P.No.29129 of 2017

Tvl.ESGI Garments Ltd., rep. by its
Director, Mr.K.M.Abdul Rahman,
No.46, Kattur Sadayappan Street,
Periamet, Chennai-3. ... Petitioner

Vs.

The Assistant Commissioner (CT),
Periamet Assessment Circle,
No.10, Palaniyappa Maligai,
1st Floor, Greams Road,
Chennai-600 006. ... Respondent

Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus, to call for the records of the respondent in his proceedings in TIN No.33350662603/2015-16 dated 11.08.2017 and quash the same as illegal and against the law and direct the respondent to redo the assessment as per the petitioner representation dated 19.09.2017.

For Petitioner : Mr.Mr.D.Vijayakumar

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

O R D E R

Heard Mr.D.Vijayakumar,learned counsel for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader for the respondent. With consent on either side, this writ petition is taken up for final disposal.

2.The petitioner, who is a registered dealer on the file of the respondent under the provisions of the Tamil Nadu Value Added Tax Act, 2006, (in short "TNVAT Act") and Central Sales Tax Act, 1956, is engaged in the manufacture of leather garments. In this writ petition, the petitioner is aggrieved by an assessment order dated 11.08.2017, for the assessment year 2015-16. The grievance of the petitioner appears to be that,

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when the respondent reversed the input tax credit availed by the petitioner for branch transfer, excess reversal has taken place. In this regard, the petitioner has filed a petition under Section 84 of the TNVAT Act dated 19.09.2017, and it is stated that the said application is now pending before the respondent. Since there is a likelihood of the respondent enforcing the impugned assessment order challenging the same, the petitioner is before this Court.

3.Thus, considering the facts and circumstances of the case, there will be a direction to the respondent to consider the petitioner's application filed under Section 84 of the TNVAT Act dated 19.09.2017, and pass orders on merits within a period of two weeks from the date of receipt of a copy of this order.

Accordingly, the writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

-s/d-
Assistant Registrar(CS-IV)

True Copy

Sub-Assistant Registrar

abr

To

The Assistant Commissioner (CT),
Periamet Assessment Circle,
No.10, Palaniyappa Maligai,
1st Floor, Greams Road,
Chennai-600 006.

+1 CC to Mr.D. Vijaya Kumar, Advocate sr 76629.
+1 Cc to Spl. Govt. Pleader sr 77074.

सत्यमेव जयते

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SP(03/11/2017)

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