

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.07.2017

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.17282 of 2017

M/s.Nirmal Pumps Pvt. Ltd.,
Rep. By its Director G.Nirmala,
S.F.No.434, 6th Cross, Vilankurichi Road,
Near Thanner Pandal, Peelamedu,
Coimbatore - 641 018. Petitioner

Vs.

The Assistant Commissioner (CT),
Peelamedu North Circle,
Coimbatore - 641 018. Respondent

Prayer: Petition filed under Article 226 of the Constitution of India to issue a WRIT OF MANDAMUS to direct the respondent herein to consider the representation dated 08.06.2017 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 Court in W.P.No.7969 of 2014 etc. batch of cases dated 06.02.2017.

For Petitioner : M/s.Hema Muralikrishnan

For Respondent : Mr.K.Venkatesh,
Government Advocate.

O R D E R

Heard M/s.Hema Muralikrishnan, learned counsel for the petitioner and Mr.K.Venkatesh, learned Government Advocate for the respondent. With the consent on either side the writ petition itself is taken up for disposal.

2.In this writ petition, the respective writ petitioner seeks for a direction to the respondent to consider the representation seeking for refund in respect of Input Tax reversal made under Section 19(2)(v) of the Tamil Nadu Value Added Tax Act, 2006 (TNVAT Act) based on the decision made by

this Court in W.P.No.7969 of 2014 etc. batch dated 06.02.2017. In fact, the petitioner seeks for rectification and consequently, for refund of the amount as stated supra. Needless to say that it is for the respondent to consider the request of the petitioner in case and pass orders on the same on merits and in accordance with law, also 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.

3. Accordingly, this writ petition is disposed of, by directing the respondent to consider the representation of the petitioner dated 08.06.2017 and pass orders on the same 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/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

abr

To

1. The Assistant Commissioner (CT),
Peelamedu North Circle,
Coimbatore - 641 018.

+1cc to Special Government Pleader (Taxes) SR.No.47621

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GN(21/07/2017)

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