IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.02.2017

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THE HONOURABLE MR.JUSTICE RAJIV SHAKDHER

W.P.No.2915 of 2017
And
W.M.P.Nos.2822 and 2823 of 2017
And
W.P.No.2965 of 2017
And
W.M.P.No.2852 of 2017

Tvl.Zigma Pressings
Represented by its Authorised Signatory
... Petitioner in W.P.No.2915/2017

Tvl.Luk India Private Ltd.,
Represented by its Manager
... Petitioner in W.P.No.2965/2017

Vs.

The Commercial Tax Officer
Hosur - North, Hosur.
... Respondent in W.P.No.2915/2017

The Assistant Commissioner (CT),
Hosur South.
... Respondent in W.P.No.2965/2017

Prayer in W.P.No.2915 of 2017:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus to call for the records of the respondent in CST No.448885/2014-2015 dated 19.12.2016 passed by the respondent in so far as it relates to reversal of Input Tax Credit Under Section Proviso to Sec. 19(2)(v) of the Tamil Nadu Value Added Tax Act, 2006 therein and further direct the respondent not to apply sec.2(1) of the Tamil Nadu Value Added Tax (Fifth Amendment) Act, 2013 to the petitioner herein in as much as the petitioner is a manufacturer of goods in the State of Tamil Nadu.

Prayer in W.P.No.2965 of 2017:

Petition filed under Article 226 of the Constitution of

India to issue a Writ of Certiorari calling for the records of the proceedings of the Respondent 29/12/2016 in CST No.673876/2014-15 and quash the same.

For Petitioner in both petitions : Mr.Adithya Reddy

For Respondent in both petitions : Mr.K.Venkatesh
Government Advocate

C O M M O N   O R D E R

1.Issue Notice. Mr.Venkatesh, learned Government Advocate, accepts notice on behalf of the respondents. With the consent of the learned counsels for parties, the writ petitions are taken up for hearing and final disposal.

2.The petitioners who claim to be Manufacturers, says that the restriction imposed via, the proviso to Section 19(2)(v) of the Tamil Nadu Value Added Tax Act, 2006 is not applicable to the petitioners.

2.1.The learned counsel for the petitioners says that this issue has been resolved in favour of the assessee by this Court in a judgment delivered on 06.02.2017, in a batch of writ petitions, the lead being W.P.No.7969 of 2014 titled: M/s.Everest Industries Limited, Rep. by its Senior Manager, Finance Vs. The State of Tamil Nadu Rep. by its Secretary, Commercial Taxes Department and another.

3.Mr.Venkatesh, who appears for the respondents, affirms this position.

4.Accordingly, the writ petitions are allowed and the impugned orders are set aside, in terms of the judgment delivered in the aforementioned writ petition. Consequently, the connected pending applications are also closed. However, there shall be no order as to costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

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To

1. The Commercial Tax Officer
   Hosur - North, Hosur.

2. The Assistant Commissioner (CT),
   Hosur South.

+1cc to Mr.Adithya Reddy, Advocate, S.R.No.7770
+1cc to the Government Pleader, S.R.No.7828

TM(CO)
RS(28/02/2017)

W.P.No.2915 of 2017
And
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And
W.P.No.2965 of 2017
And
W.M.P.No.2852 of 2017