

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.02.2017

CORAM:

THE HONOURABLE MR. JUSTICE RAJIV SHAKDHER

W.P.No.34180 of 2015

and M.P.No.1 of 2015

Alstom T & D India Limited,
rep by Senior Manager - Indirect Taxes
S.Sivaramakrishnan
19/1, GST Road,
Pallavaram, Chennai - 600 043.

... Petitioner

vs.

Deputy Commissioner (CT) - II (FAC),
Large Taxpayer Unit,
Dugar Towers, No.34, Marshall Road,
Chennai - 600 008.

.... Respondent

Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of a writ of certiorari calling for the records on the file of the respondent in proceedings TIN 33110880015/2013-14 dated 28.09.2015 and to quash the same.

For Petitioner : Mr. Joseph Prabakar

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

O R D E R

1. Challenge in the present Writ Petition is laid to the order dated 28.09.2015.

1.1. The issue raised in the Writ Petition, I am told by the learned counsel for the petitioner, is covered by the decision rendered on 06.02.2017 in W.P.No.7969 of 2014.

2. This position is affirmed by Mr. Kanmani Annamalai.

3. Furthermore, the learned counsel for the petitioner draws my attention to the impugned order, which is demonstrative of the fact that the respondent had reversed ITC in the sum amounting to Rs.98,45,031/-, out of which, the petitioner gave effect to reversal amounting to Rs.76,07,956/-.

3.1. The learned counsel for the petitioner, thus, submits that if this Court were to set aside the order, the relief would be limited to, what is demanded of the petitioner, i.e., a sum of Rs.22,37,075/-, unless this Court were to observe that the ITC reversal made by the petitioner in the sum of Rs.76,07,956/-

can be adjusted in future years.

4.Mr.Kanmani Annamalai, who appears for the respondent says that the submission made by the learned counsel for the petitioner is in order.

5.Accordingly, the impugned order is set aside. The petitioner is given liberty to take credit for ITC to the extent of Rs.76,07,956/-, albeit, in accordance with law.

6.The Writ Petition is disposed of accordingly. No costs. Consequently, the connected miscellaneous petition is closed.

-s/d-

Assistant Registrar

True Copy

Sub-Assistant Registrar

va

To

Deputy Commissioner (CT) - II (FAC),
Large Taxpayer Unit,
Dugar Towers, No.34, Marshall Road,
Chennai - 600 008.

+1 cc to Special Government Pleader sr 8831

+1 cc to Mr.Joseph Prabhakar Advocate sr 8813

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