IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.06.2017

CORAM

THE HON'BLE Mr. JUSTICE K.RAVICHANDRABAABU

W.P.Nos.34579 of 2015

Tube Investments of India Limited
(rep. by its Associate Vice-President-Taxation
Anupkumar Divyakumar Vaishnav)
No.234 NSC Bose Road,
Chennai-600 001. ... Petitioner

Vs.

The Deputy Commissioner (CT)-I
Large Taxpayers Unit
34 (Old No.123) 'Dugar Towers'
Marshalls Road,
Egmore, Chennai-600 008. ... Respondent

This writ petition is filed under Article 226 of the Constitution of India, to issue a writ of Certiorarified Mandamus, calling for the records on the file of the Respondent herein in TIN / 33260100489/2014-15 dated 08.09.2015 and quash the same, while directing the respondent to refund to the petitioner Input Tax Credit of Rs.6,24,80,129/- reversed by the petitioner for the period 11.11.2013 to 31.03.2015.

For Petitioner : Mr.K.A.Parthasarathy for Mr.N.Inbarajan

For Respondent : Mr.K.Venkatesh
Government Advocate

O R D E R

The petitioner is aggrieved against the order dated 08.09.2015, rejecting the request to the petitioner for refund to the excess payment.

2. According to the petitioner, in view of the order passed by this Court in W.P.No.7969/2014 etc. dated 06.02.2017, the petitioner is entitled to get refund, since this Court has passed the said order favouring the petitioner like manufacturers. Therefore, he submitted that the impugned order is liable to be set aside and the respondent is to be directed to reconsider the request of refund in the light of the order passed by this Court in W.P.No.7969/2014 etc. dated 06.02.2017.

3. Learned Government Advocate is not disputing the fact that the refund claim made by the petitioner is in respect of reversal of ITC under Section 19(2) (v) of the Tamilnadu VAT Act and such issue is covered by the decision of this Court as stated supra. Therefore, he submitted that the matter may be remitted back to the respondent to reconsider the issue in the light of the above said order.

4.Considering the above stated facts and circumstances and considering the fact that the issue involving reversal of ITC under Section 19(2)(v) of the Tamilnadu VAT Act is covered by the decision of this Court made in W.P.No.7969/2014 dated 06.02.2017, the writ petition is allowed and the impugned order is set aside. Consequently, the matter is remitted back to the respondent to reconsider the request of the petitioner for refund and pass a fresh order in the light of the order already passed by this Court in W.P.No.7969/2014 etc. dated 06.02.2017. Such exercise shall be done by the respondent within a period of four weeks from the date of receipt of a copy of this order. No costs.

Sd/-
Asst.Registrar (CCC)

/true copy/

Sub Asst. Registrar

vsi/mm

To

The Deputy Commissioner (CT)-I
Large Taxpayers Unit
34 (Old No.123) 'Dugar Towers'
Marshalls Road,
Egmore, Chennai-600 008.

+1cc to Special Government Pleader(Taxes) in sr.no.44049
+1cc to Mr.N.Inbarajan, Advocate in sr.no.43918

W.P.Nos.34579 of 2015

MSM(CO)
NR 04/07/2017