IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.01.2017

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THE HONOURABLE MR.JUSTICE RAJIV SHAKDHER

W.P.No.1964 of 2017
And
W.M.P.No.1946 of 2017

M/s.Simpson & Co. Ltd.,
represented by its General Manager Legal
and In-direct Taxation ... Petitioner

Vs.

The Deputy Commissioner (CT)-IV (FAC),
Large Taxpayers Unit,
Chennai - 600 008. ... Respondent

Prayer:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records of the respondent in his proceedings in TIN/33590580021/2013-14, quash the assessment order dated 19.12.2016.

For Petitioner : Mr.R.L.Ramani
Senior Counsel
for M/s.B.Raveendran

For Respondent : Mr.Kanmani Annamalai
Additional Government Pleader (Taxes)

O R D E R

1.Issue Notice. Mr.Kanmani Annamalai, learned Additional Government Pleader (Taxes), accepts notice on behalf of the respondent. With the consent of the learned counsels for parties, the writ petition is taken up for hearing and final disposal.

2.This writ petition concerns assessment year 2013-14. The order impugned in the writ petition is dated 19.12.2016. Via the impugned order, ITC to the extent of Rs.13,90,323/- has been reversed.

3.The petitioner claims that during the course of personal hearing given on 15.12.2016, further time was sought, which was not granted by the respondent.

4.The petitioner draws my attention to the communication dated 19.12.2016, whereby, additional material was sought to be placed on record. Based on this material, the petitioner says that denial of ITC on capital goods by the respondent is unsustainable.

5.The petitioner says that, if, the additional material, placed on record of this Court, is taken into account, there would be no occasion to reverse the ITC.

6.Mr.Annamalai, says that perhaps, this is the case, where, the additional material should have been considered by the respondent.

7.Taking into account, the overall circumstances of the case and the submissions made before me, by Mr.Annamalai, the impugned order is set aside, with a direction to the respondent to redo the assessment, after taking into account, the additional material placed on record, by the petitioner, before proceeding further in the matter. The respondent will afford personal hearing to the petitioner and, thereafter, pass a speaking order.

8.The writ petition is disposed of in the aforementioned terms. Consequently, the connected pending application is also closed. However, there shall be no order as to costs.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

To

The Deputy Commissioner (CT)-IV (FAC),
Large Taxpayers Unit,
Chennai – 600 008.

+1cc to the Special Government Pleader Sr.5261
+1cc to Mr.B.Raveendran, Advocate SR.5093

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srg 20/2/2017