

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 09.02.2017

Coram

The Honourable Mr.JUSTICE RAJIV SHAKDHER

Writ Petition No.21208 of 2016
and WMP No.18126 of 2016

M/s.Hi-Tech Industries,
Rep. by its Authorised Signatory,
N-35, IV Phase, SIDCO-SIPCOT,
Hosur-635 126. Petitioner

Vs

The Assistant Commissioner (CT),
North-1, Hosur. Respondent

Prayer : PETITION filed under Section 226 of The Constitution of India praying for the issuance of Writ of Certiorarified mandamus, or any other appropriate writ direction or order to call for the records of the respondent in VAT/33843320279/2013-14 and quash the order dated 30.05.2016, passed by the respondent in so far as it relates to reversal of Input Tax Credit Under Section proviso to Section 19(2)(v) of the Tamil Nadu Value Added Tax Act, 2006 therein and further direct the respondent not to apply Section 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 consequent to the omission of proviso to Section 19(2)(v) by Tamil Nadu Value Added Tax (Fifth Amendment) Act, 2015 read with substitution of Clause (v) to Section 19(2) by Tamil Nadu Value Added Tax (Fifth Amendment) Act, 2015 and pass such further order or other orders as this Hon'ble Court may deem fit and proper in the circumstances of the case.

For Petitioner : Mr.P.Govarthanan
for Mr.V.Sundareswaran

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

O R D E R

1. Learned counsel for the parties have agreed that the issue raised in the captioned writ petition is covered by the judgment of this Court dated 06.02.2017, passed in a batch of Writ Petitions, the lead Writ Petition being : W.P.No.7969 of

2014, titled: M/s.Everest Industries Limited, rep. by its Senior Manager, Finance V. The State of Tamil Nadu, rep. by its Secretary, Commercial Taxes Department and another.

2. Accordingly, the Writ Petition is allowed and the impugned order is set aside, in terms of the judgment delivered in the aforementioned batch of Writ Petitions.

3. Resultantly, the connected Miscellaneous Petition is closed. However, there shall be no order as to costs.

s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

To
The Assistant Commissioner (CT),
North-1, Hosur.

+1 CC to Mr. V. Sundareswaran, Advocate sr 8789
+1 CC to The Spl. Govt. Pleader sr 8614

WP No.21208 of 2016
and WMP 18126 of 2016

RJ (CO)
sp/8/3

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