IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.04.2017

CORAM:

THE HONOURABLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.Nos.4103 to 4105 OF 2015

AND

M.P No.1, 1 and 1 OF 2015

M/s.Jayachandran Alloys (P) Ltd.,
Rep. By its Managing Director,
S.F.20/1, M.G.Chettipalayam,
Sathy Main Road, Ganeshapuram (PO),
Coimbatore. ..Petitioner in all W.Ps.

Vs

1.The State of Tamil Nadu,
Rep. By its Secretary,
Commercial Taxes Department,
Fort St.George, Chennai.

2.The Assistant Commissioner (CT)(FAC),
Avinashi Circle,
Avinashi. ..Respondents in all W.Ps.

Common Prayer:-Writ Petitions filed under Article 226 of the Constitution of India praying for issuance of a Writ of certiorarified mandamus to call for the records of the second respondent in TIN/33192083547/2014-15 (month of October 2014), TIN/33192083547/2014-15 (month of November 2014) and TIN/33192083547/2014-15 (month of December 2014) respectively and quash the orders dated 02.02.2015, 02.02.2015 and 06.02.2015 respectively passed therein and further direct the second respondent not to apply sec.2(1) of the Tamilnadu 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 Tamilnadu.

For Petitioner : Mr..P.Rajkumar
in all W.Ps.
For Respondent : Mr. K.Venkatesh
in all W.Ps. Government Advocate

COMMON ORDER

Mr.K.Venkatesh, learned Government Advocate takes notice for the respondents. By consent of the parties, the main writ petitions itself are taken up for final disposal.

2.These writ petitions are filed against the order of assessment dated 02.02.2015. The only issue involved in the present matter before the Assessing Authority is in respect of reversal of ITC under section 19(2)(v) of the Tamilnadu VAT Act, 2006.

3.Both the learned counsels appearing on either side submitted that the above issue was already considered by this court and decided in W.P.No.7969 of 2014 dated 06.02.2017 in favour of the petitioner. Therefore, it is submitted before this court that these writ petitions can be disposed of, by setting aside the impugned order and remitting the matter back to the Assessing Authority for the purpose of considering the matter afresh in the light of the order passed in W.P.No.7969 of 2014 dated 06.02.2017.

4.Upon hearing the learned counsels on either side and considering the fact that the issue involved in these writ petitions, namely reversal of ITC under Section 19(2)(v) of the Tamil Nadu VAT Act, is covered by the above decision of this Court as admitted by the both sides, these writ petitions are allowed and the impugned assessment orders in respect of the reversal of ITC under Section 19(2)(v) are set aside. Consequently, the matter is remitted back to the second respondent for considering the above said issue afresh in the light of the order passed in W.P.No.7969/2014 dated 06.02.2017. The second respondent shall consider the issue which has been remitted back to him herein and pass appropriate orders within a period of four weeks from the date of receipt of a copy of this order. If personal hearing is required by the petitioner, it is open to them to make such request in writing and if any such request is made, the second respondent shall consider the same and pass orders after giving them an opportunity of hearing. No costs. Consequently, connected miscellaneous petition are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

1.The State of Tamil Nadu,
Rep. By its Secretary,
Commercial Taxes Department,
Fort St.George, Chennai.

2.The Assistant Commissioner (CT)(FAC),
Avinashi Circle,
Avinashi.

+1cc to Mr.P. Rajkumar, Advocate, S.R.No.23947
+1cc to the Spl.Government Pleader (Taxes), S.R.No.24096

kgk(CO)
md(27/04/2017)

W.P.Nos.4103 to 4105/2015