IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.04.2017

CORAM:

THE HONOURABLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.6290 OF 2015

AND

M.P No.1 OF 2015

Bonfiglioli Transmissions Private Limited,
Rep. By its Head Commercial Mr.T.K.Ravi,
Plot No.AC7-AC 11, Sidco Industrial Estate,
Chennai 600 044. ..Petitioner

Vs

Assistant Commissioner (CT) (FAC),
Thirumudivakkam Assessment Circle,
No.32&33, Sripuram, 2nd Street,
Chennai 600 044. ..Respondent

Prayer:-Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of certiorari to call for the records in the proceedings of the respondent in TIN/33090883421/2014-15 dated 24.12.2014, issued by the respondent and quash the same as arbitrary and illegal.

For Petitioner : Mr..S.Joseph Prabakar

For Respondent : Mr. K.Venkatesh
Government Advocate

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ORDER

Mr.K.Venkatesh, learned Government Advocate takes notice for the respondent. By consent of the parties, the main writ petition itself is taken up for final disposal.

2.This writ petition is filed against the order of assessment dated 24.12.2014. 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.

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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 this writ petition 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 this writ petition, 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, this writ petition is allowed and the impugned assessment order in respect of the reversal of ITC under Section 19(2)(v) is set aside. Consequently, the matter is remitted back to the 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 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 him to make such request in writing and if any such request is made, the respondent shall consider the same and pass orders after giving him an opportunity of hearing. No costs. Consequently, connected miscellaneous petition is closed.

-Sd/-
Assistant Registrar

// True Copy //

Sub Assistant Registrar

To
Assistant Commissioner (CT) (FAC),
Thirumudivakkam Assessment Circle,
No.32&33, Sripuram, 2nd Street,
Chennai 600 044.

+ 1 cc The Special Government Pleader (Taxes) Sr.No.20647

W.P.No.6290/2015

KGK(CO)

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