

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 15.02.2017

Coram

The Honourable Mr.JUSTICE RAJIV SHAKDHER

Writ Petition No.6414 of 2015

and MP No.1 of 2015

Sundaram Hydraulics Limited
Rep. by its Director,
S.Srivathsan,
No.21, Pattulos Road,
Chennai-600 002.

.... Petitioner

Vs

The Commercial Tax Officer,
Anna Salai Assessment Circle,
No.1, Greams Road, 4th Floor,
PAPGM Annexe Building,
Chennai-600 006.

.... Respondent

Prayer : PETITION filed under Section 226 of The Constitution of India praying for the issuance of Writ of Certiorari, or any other appropriate writ, order or direction, calling for the records on the files of the respondent herein in TIN 33740620436/2013-14, dated 30.01.2015, quashing the same, in so far as it relates to the reversal of input tax credit of Rs.16,35,172/-, being input tax credit reversed by the respondent herein by placing reliance on Tamil Nadu Act 28 of 2013, amending Section 19(2) of the TNVAT Act, 2006 and penalty thereon, or pass such further or other orders as it may deem fit and proper in the circumstances of the case.

For Petitioner : Mr.Narayanan
for Mr.Prasad

For Respondent : Mr.K.Venkatesh,
Government Advocate

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 shall stand closed. However, there shall be no order as to costs.

Sd/-
Asst.Registrar

/true copy/

Sub Asst. Registrar

gg

To

The Commercial Tax Officer,
Anna Salai Assessment Circle,
No.1, Greams Road, 4th Floor,
PAPGM Annexe Building,
Chennai-600 006.

+1cc to M/s.N.Inbarajan,Advocate,Sr.9659

+1cc to Special Government Pleader sr.10258

WP No.6414 of 2015
and MP No.1 of 2015

rk(co)
ss(6/3/2017)

सत्यमेव जयते

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