IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.05.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

W.P.Nos.7019 & 7020 of 2015
and
MP.Nos.1, 2 and 1, 2 of 2015

M/s.Rajsriya Automotive Industries Private Ltd.,
Rep. by its Senior Manager - Finance,
143, Sipcot-1,
Hosur. ...Petitioner
(in WP Nos.7019 & 7020 of 2015)

Versus

1.The State of Tamil Nadu
Rep. by its Secretary
Commercial Taxes Department
Fort St. George, Chennai-600 009.

2.The Assistant Commissioner (CT)
Hosur (North)
Hosur. ...Respondents
(in WP Nos.7019 & 7020 of 2015)

Prayer:

Writ Petition No.7019 of 2015 filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, to call for the records of the 2nd respondent in TIN/3323332105/2013-14 and quash the order dt.10.02.2015 passed therein and further direct the 2nd respondent not to apply Sec.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.

Writ Petition No.7020 of 2015 filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, to call for the records of the 2nd respondent in TIN/3323332105/2014-15 and quash the order dt.10.02.2015 passed therein and further direct the 2nd respondent not to apply Sec.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.

For Petitioner : M/s.Hema Muralikrishnan
For Respondents : Mr.S.Kanmani Annamalai (Tax)
Additional Government Pleader

COMMON ORDER

Today, the matter is listed before this Court in a special sitting during summer vacation. Both sides agreed for taking up the matter for final disposal, though the counter affidavit is not filed.

2. The petitioner is aggrieved by the orders of assessment passed in respect of assessment years 2013-2014 and 2014-2015 respectively. The only issue on which the assessment made is the reversal of the ITC under Section 19(2)(v) of the Tamil Nadu Value Added Tax Act.

3. The learned counsel appearing for the petitioner submitted that insofar as the said issue is concerned, this Court has already considered the same and passed orders in WP.No.7969 of 2014 dated 06.02.2017 and therefore, the petitioner is also entitled to similar benefit.

4. The learned Additional Government Pleader (Tax) fairly submitted that the issue involved in this case is covered by the order of this Court made in WP.No.7969 of 2014 dated 06.02.2017.

5. Considering the admitted fact that the issue involved in this case viz., ITC reversal under Section 19(2)(v) of the Tamil Nadu Value Added Tax Act, is covered by the decision of this Court made in WP.No.7969 of 2014 dated 06.02.2017, this writ petition is allowed and the impugned orders of assessment are set aside. Consequently, the matter is remitted back to the Assessing Officer to re-consider the said issue and pass fresh orders of assessment in the light of the order passed in WP.No.7969 of 2014 dated 06.02.2017. Such exercise shall be done by the Assessing Officer within a period of eight weeks from the date of receipt of a copy of this order. Consequently, connected miscellaneous petitions are closed. No costs.

Sd/-
Asst.Registrar

/true copy/

Sub Asst. Registrar

mk

To

1. The Secretary to Government
   Commercial Taxes Department
   Fort St. George, Chennai-600 009.

2. The Assistant Commissioner (CT)
   Hosur (North)
   Hosur.

+1cc to Special Government Pleader, Sr.No.37146
+1cc to M/s L.MuraliKrishnan, Sr.No.37190

Writ Petition Nos.7019 & 7020 of 2015

NR(CO)
NR(22/05/2017)