IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.11.2017

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.35861 of 2007 & M.P.No.2 of 2007

V.Balasubramanian ... Petitioner

Vs.

The Deputy Commercial Tax Officer,
Gudiyatham (East), Gudiyatham,
Vellore District.
... Respondent

Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus, to call for the records of the respondent dated 18.10.2007 in his notice in TIN No.33664241296/2007-08 quash the same, and consequently direct the respondent to allow the input tax credit on the closing stock as on 31.03.2007 by permitting the petitioner to avail the same in the transactions effected on or after 01.04.2007.

For Petitioner : Mr.N.Muthukumaran
M/S.MCGAN Law Firm
For Respondent : Mrs.Narmadha Sampath,
Special Government Pleader

******

O R D E R

The petitioner has filed this writ petition challenging the notice issued by the respondent dated 18.10.2007, stating that for claiming input tax credit on the closing stock, the petitioner should have filed Form V declaration within a period of thirty days from the date of commencement of the Tamil Nadu Value Added Tax Act. This being a statutory requirement, the question of setting aside the impugned order does not arise.

2. Accordingly, the writ petition stands dismissed, leaving it open to the petitioner to appear before the assessing office and place all submissions. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

abr

To

The Deputy Commercial Tax Officer,
Gudiyatham (East), Gudiyatham,
Vellore District.

+1 cc to Govt Pleader sr 85662
+1 cc to M/s.Megan law firm Advocate sr 86113

W.P.No.35861 of 2007

aa26/12/2017