

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 21.02.2017

Coram

The Honourable Mr.JUSTICE RAJIV SHAKDHER

Writ Petition No.32474 of 2016
and WMP No.28173 of 2016

M/s.Premier Steel Complex Private Limited,
Rep. by its Joint Managing Director,
Mr.V.Karthik,
No.11/6, Millers Road,
Chennai-600 084.

..... Petitioner

Vs

The Assistant Commissioner (CT),
Ayanavaram Assessment Circle,
No.F-50, Third Floor, First Avenue,
Anna Nagar (East),
Chennai-600 102.

..... Respondent

Prayer : PETITION filed under Section 226 of The Constitution of India praying for the issuance of Writ of Certiorarified mandamus, or any other appropriate writ, direction or order, to call for the records of the respondent in TIN/33701001183/2014-15, dated 24.08.2016, and quash the same in so far as it relates to reversal of Input Tax Credit under Section proviso to Section 19(2)(v) of the Tamil Nadu Value Added Tax Act, 2006, therein and further direct the respondent not to apply Section 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 consequent to the omission of proviso to Section 19(2)(v) by Tamil Nadu Value Added Tax (Fifth Amendment) Act, 2015 read with substitution of Clause (v) to Section 19(2) by Tamil Nadu Value Added Tax (Fifth Amendment) Act, 2015 and consequential penalty u/w.27(4) of the Act and pass such further order or other orders as this Hon'ble

Court may deem fit and proper in the circumstances of the case.

For Petitioner : Mr.V.Sundareswaran

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

Sd/
Assistant Registrar

/True copy/

Sub Assistant Registrar

To

The Assistant Commissioner (CT),
Ayanavaram Assessment Circle,
No.F-50, Third Floor, First Avenue,
Anna Nagar (East), Chennai-600 102.

+1cc to Mr.V.Sundareswaran, Advocate SR.No.1102
+1cc to Special Government Pleader SR.No.11391

WP No.32474 of 2016

SDR 08.03.2017