

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 21.02.2017

Coram

The Honourable Mr.JUSTICE RAJIV SHAKDHER

Writ Petition No.33481 of 2016
and WMP No.28899 of 2016

Auto Tech Industries (India) Pvt. Ltd.,
Rep. by its Director,
No.SP.114, Ambattur Industrial Estate,
Chennai-600 058. Petitioner

Vs

The Assistant Commissioner (CT),
Ambattur Assessment Circle,
Station No.127, Yadhaval Street,
Padi, Chennai-600 050. 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 No.33661342257/2014-15, and quash the order dated 26.08.2016, passed by the respondent 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 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 : No Appearance

For Respondent : Mr.K.Venkatesh,
Government Advocate

O R D E R

1. There is no representation on behalf of the petitioner.

2. Mr.K.Venkatesh, learned Government Advocate, who appears for the respondent, says 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.

3. 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.

4. Resultantly, the connected Miscellaneous Petition is closed. However, there shall be no order as to costs.

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Assistant Registrar(CS VIII)

/true copy/

Sub Assistant Registrar

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To

The Assistant Commissioner (CT),
Ambattur Assessment Circle,
Station No.127, Yadhaval Street,
Padi, Chennai-600 050.

+1cc to Special Government Pleader SR.No.11097

WP No.33481 of 2016

SKV(CO)
GN(08/03/2017)

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