

In the High Court of Judicature at Madras

Dated: 13.02.2017

Coram

The Honourable Mr.JUSTICE RAJIV SHAKDHER

Writ Petition Nos.34138 and 34139 of 2016
and WMP Nos.29469 and 29470 of 2016

- 1 Western India Paint & Colour
Co. Pvt. Ltd. Rep. by its Director S.Shyam
No.1-A Thirukatchur Sengundram Layout
Melrosapuram Singaperumal Koil-603 204.

..... Petitioner in W.P.No.34138 of 2016

- 1 Sinecera Textiles Pvt. Ltd.
Rep. by its Managing Director D.
Soundararajan No.111 A 2nd Floor Guindy
Chennai-600 032.

..... Petitioner in W.P.No.34139 of 2016

Vs

- 1 Assistant Commissioner(CT)
Chengalpattu Assessment Circle No.16A 1st
Floor 1st Main Road Anna Nagar
Chengalpattu-603 001.

..... Respondent in W.P.No.34138 of 2016

- 1 Assistant Commissioner(CT)
Alandur Assessment Circle No.12 Vedagiri
Street MKN Road Chennai-600 016.

..... Respondent in W.P.No.34139 of 2016

W.P.No.34138 of 2016:

PETITION filed under Article 226 of The Constitution of India praying for issuance of Writ of Certiorari to call for the impugned proceedings of the respondent passed in CST No.845519/2014-15 dated 22.09.2016 and quash the same in so far it seeks to recover the reversal of Input Tax Credit (ITC) for Rs.1 78 336/- of the respondent relating to proviso of section 19(2) of the TNVAT Act 2006.

W.P.No.34139 of 2016:

PETITION filed under Article 226 of The Constitution of India praying for issuance of Writ of Certiorari to call for the impugned notice of the respondent issued in TIN/33896223510/2014-15 dated 22.06.2016 and quash the same.

For Petitioner in both W.Ps : Mr.N.Murali
For Respondent in both W.Ps : Mr.K.Venkatesh, G.A.

C O M M O N O R D E R

1. Learned counsel for the parties have agreed that the issue raised in the captioned Writ Petitions is covered by a 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 Petitions are allowed and the impugned orders are set aside, in terms of the judgment delivered in the aforementioned batch of Writ Petitions.

3. Resultantly, the connected Miscellaneous Petitions are closed. However, there shall be no order as to costs.

s/d-
Assistant Registrar (CS-V)

//True Copy//

Sub-Assistant Registrar

To

- 1 Assistant Commissioner (CT)
Chengalpattu Assessment Circle No.16A 1st
Floor 1st Main Road Anna Nagar
Chengalpattu-603 001.
 - 2 Assistant Commissioner (CT)
Alandur Assessment Circle No.12 Vedagiri
Street MKN Road Chennai-600 016.
- +1 CC to The Spl. Govt. Pleader , sr 9598

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