



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 18.04.2017

CORAM

THE HONOURABLE MR.JUSTICE S.S.SUNDAR

W.P. (MD) .No.7033 of 2017

M/s.N.R.Air Pre Heaters Pvt. Ltd.,
Rep. by its Director S.Sankara Nainar,
S.F.No.233A/7&8, Pudukottai,
Thanjavur.

.. Petitioner

Vs.

The Assistant Commissioner(CT),
Thanjavur II Assessment Circle,
Thanjavur.

.. Respondent

PRAYER: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus, directing the respondent herein to consider the representation, dated 20.03.2017 and 23.03.2017 filed by the petitioners and refund the amount of Input Tax Credit reversed by them under Proviso to Section 19(2) of the TNVAT Act, 2006, by applying the Judgment of this Court in W.P.No.7969 of 2014 etc., batch of cases, dated 06.02.2017.

For Petitioner	: Mr.S.Karunakar
For Respondents	: Mr.R.Karthikeyan, Additional Government Pleader.

O R D E R

This Writ petition has been filed by the petitioner for issuance of a Writ of Mandamus, directing the respondent herein to consider the representation, dated 20.03.2017 and 23.03.2017 filed by the petitioners and refund the amount of Input Tax Credit reversed by them under Proviso to Section 19(2) of the TNVAT Act, 2006, by applying the Judgment of this Court in W.P.No.7969 of 2014 etc., batch of cases, dated 06.02.2017.

2. Heard the learned counsel appearing for the petitioner and the learned Additional Government Pleader appearing for the respondent.

3. Mr.R.Karthikeyan, learned Additional Government Pleader takes notice for the respondent. By consent, the Writ petition itself is taken up for final disposal.



4. Considering the limited scope of the prayer in the Writ petition, without expressing any opinion on the merits of the petitioner's case, this Court is inclined to issue the following direction:-

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"The respondent is directed to consider the representation of the petitioner, dated 20.03.2017 and 23.03.2017 regarding refund of the amount of Input Tax Credit reversed by the petitioner under Proviso to Section 19(2) of the TNVAT Act, 2006 and pass appropriate orders on merits and in accordance with law, within a period of four weeks from the date of receipt of a copy of this order."

5. Accordingly, the Writ petition is disposed of. No costs.

Sd/-

Assistant Registrar(CS-III)

/True Copy/

Sub Assistant Registrar

To

The Assistant Commissioner(CT),
Thanjavur II Assessment Circle,
Thanjavur.

+1cc to SPECIAL GOVERNMENT PLEADER in SR. No.53097

+1cc to M/s. S.KARUNAKAR Advocate in SR. No.52387

PMU

JS/MR/18.05.2017/2P-4C

ORDER MADE IN
W.P. (MD) .No.7033 of 2017
18.04.2017