In the High Court of Judicature at Madras

Dated : 13.4.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.9137 of 2018 & WMP.Nos.10949 & 10950 of 2018

M/s.India Pistons Ltd., rep.by
its Chief Financial Officer ...Petitioner

Vs

The Assistant Commissioner (CT),
Sembium Assessment Circle,
Kolathur, Chennai-99. ...Respondent

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari to call for the records of the respondent in his proceedings in TIN 33211040010/2013-14-CST/27502/2013-14 and quash the notice dated 08.1.2018 issued therein in so far as it relates to the proposal to reverse the input tax credit under Section 19(2)(v) of the Tamil Nadu Value Added Tax Act, 2006.

For Petitioner : Mr.P.V.Sudakar

For Respondent : Mrs.G.Dhana Madhri, GA

ORDER

Mrs.G.Dhana Madhri, learned Government Advocate accepts notice for the respondent.

2. The petitioner has challenged a show cause notice proposing to revise the turnover for the assessment year 2013-14.

3. As rightly pointed out by the learned Government Advocate, the petitioner is at liberty to give a reply to the impugned show cause notice and at this stage, the writ petition need not be entertained.

4. For the above reason, the writ petition is dismissed. The petitioner is granted 15 days' time from the date of receipt of a copy of this order to file a reply raising all the contentions

and if the same is done, the Assessing Officer shall afford an opportunity of personal hearing to the petitioner and complete the assessment in accordance with law. No costs. Consequently, the connected WMPs are also dismissed.

Sd/-
Assistant Registrar(CS-II)

//True Copy//

Sub Assistant Registrar

To

The Assistant Commissioner (CT),
Sembium Assessment Circle,
Kolathur, Chennai-99.

+ 1 cc to Special Government Pleader Sr.28206
+ 1 cc to Mr. B. Reveendran, Advocate Sr.27871

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AD(CO)
EU(17/05/2018)