IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.04.2018

CORAM
THE HONOURABLE Mr.JUSTICE T.S.SIVAGNANAM

W.P.Nos.6615 and 6616 of 2018
&
W.M.P.Nos.8206 and 8207 of 2018

M/s.IP Pins & Liners Limited
represented by its Director
A1-C, Industrial Estate
Maraimalai Nagar
Kancheepuram District ... Petitioner in both WPs

Vs.

The State Tax Officer
Chengalpattu Assessment Circle
Chengalpattu ...Respondent in both WPs

Prayer: Writ Petitions filed under Article 226 of Constitution of India, to issue a Writ of Certiorar to call for the records of the respondent in his proceedings in C.S.T.No.694710/2012-13, and CST No.694710/2014-15 respectively quash the order dated 21.12.2017 and 13.02.2018 respectively insofar as it relates to the reversal of input tax credit under Section 19(5)(c) and 19(2) (V) respectively of the TNVAT Act.

For Petitioner in both WPs	:	Mr.P.V.Sudakar
For Respondent in both WPs	:	Ms.G.Dhana Madhri Government Advocate

C O M M O N O R D E R

Heard Mr.P.V.Sudakar, learned counsel for the petitioner and Ms.Dhana Madhri, learned Government Advocate appearing for he respondent.

2.The petitioner, who is a registered dealer on the file of the respondent under the provisions of Central Sale Tax Act, 1956 and Tamil Nadu Value Added Tax Act, 2006 are aggrieved by the impugned orders passed under the provisions of Central Sales Tax Act insofar as it relates to Input Tax Credit under Section 19(5)(c) of the TNVAT Act for the Assessment year 2012-13 and under Section 19(5)(c) and Section 19(2)(v) of TNVAT Act for the Assessment year 2014-15.

3.Though the learned Government Advocate requests time to get instructions and file counter affidavit, in my considered view, counter affidavit is not necessary on account of glaring error in the impugned orders because reversal of Input Tax Credit has taken place while completing the assessment under Central Sales Tax Act, that too without notice. To that extent, the impugned orders are set aside.

In the light of the above, writ petitions are allowed and the impugned orders in so far as it relates to reversal of Input Tax Credit under Section 19(5)(c) and Section 19(2)(v) of TNVAT Act are set aside and the matter is remanded to the respondent with a direction to issue a show-cause notice to the petitioner to submit their objection and after affording of an opportunity of personal hearing, redo the assessment in respect of reversal of Input Tax Credit. The above direction shall be completed within four weeks from the date of receipt of a copy of this order. No costs. Consequently, the connected miscellaneous petitions closed.

Sd/-
Asst.Registrar (CCC)

/true copy/

Sub Asst. Registrar

gpa

To

The State Tax Officer
Chengalpattu Assessment Circle
Chengalpattu.

+1cc to Mr.B.Ravendran, Advocate, S.R.No.26149

+1cc to the Government Pleader S.R.No.26448

W.P.Nos.6615 and 6616 of 2018 &
W.M.P.Nos.8206 and 8207 of 2018

GJ(CO)

RRK(16/05/2018)