

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :16.07.2018

CORAM:

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.2692 of 2018

Jay Jay Mills (India) Private Limited
Represented by its Managing Director
B.Jaichand
No.10, K.V.P.Layout
Alangadu, Karuvampalayam
Tirupur- 641 604Petitioner

Vs.

1. The Assistant Commissioner (CT)
Kongu Nagar Circle
Tirupur
- 2.The Special Commissioner and
Commissioner of Commercial Taxes
Ezhilagam, Chepauk
Chennai- 600 005 Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Mandamus directing the first respondent herein to grant refund of the taxes paid on the purchase of capital goods locally from registered dealers without reference to the circular/instruction of the second respondent herein on the Circular No.22 of 2011 dated 20.10.2011 (Ref.No.VAT cell/ROC No.37188/2011).

For Petitioner : Mr.N.Inbarajan

For Respondents: Ms.Narmadha Sampath
Addl. Advocate General
for Ms.G.Dhanamadhri
Government Advocate

O R D E R

The petitioner has filed this writ petition seeking a direction to the first respondent to grant refund of the taxes paid on the purchase of capital goods locally from registered

dealers without reference to the circular/instruction of the second respondent herein on the Circular No.22 of 2011 dated 20.10.2011 (Ref. No.VAT Cell/ROC No.37188/2011).

2.At the time when the writ petition was entertained, an order of interim stay was granted.

3.The learned Government Advocate has produced a copy of the circular dated 21.06.2018 containing modified instructions with regard to issue of refund of Input Tax Credit on capital goods.

4.The above said circular sufficiently safeguards the interest of the petitioner/dealer.

Hence, placing on record the circular dated 21.06.2018, the writ petition stands disposed of with a direction to the Assessing Officer to apply the circular in the petitioner's case and pass orders on merits and in accordance with law within a period of three weeks from the date of receipt of a copy of this order. No costs.

Sd/-

Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

gpa
To

1. The Assistant Commissioner
Kongu Nagar Circle
Tirupur

2.The Special Commissioner and
Commissioner of Commercial Taxes
Ezhilagam, Chepauk
Chennai- 600 005

+ 1 cc to Special Government Pleader SR.47168

+ 1 cc to Mr.N. Inbarajan, Advocate SR.46689

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SAI (CO)
EU(31/7/2018)