In the High Court of Judicature at Madras

Dated : 25.1.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.1588 of 2018 & WMP.No.1999 of 2018

M/s.Prabha Polycolor Pvt. Ltd.,
rep.by its Authorized Signatory ...Petitioner

Vs

The Assistant Commissioner (CT),
Pattaravakkam Assessment Circle,
Chennai-50. ...Respondent

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for the records of the respondent in his proceedings in TIN No.33421369452/2014-15 dated 07.9.2017, quash the order passed therein by the respondent by reversing the input tax credit under Section 19(2)(v) of the Tamil Nadu Value Added Tax Act, which is against the various decisions of the Madras High Court in W.P.No.7969 of 2014 as the illegal reversal of input tax credit for the manufactured goods for the year 2014-15.

For Petitioner : Mr.C.Bakthasiromani
For Respondent : Ms.G.Dhana Madhri, GA

ORDER

Ms.G.Dhana Madhri, learned Government Advocate accepts notice for the respondent. Heard both. By consent, the writ petition itself is taken up for final disposal.

2. The petitioner has filed this writ petition challenging the order dated 07.9.2017 passed by the respondent under the Tamil Nadu Value Added Tax Act, 2006 for the assessment year 2014-15.

3. The issue involved in this case pertains to interpretation of Section 19(2)(v) of the said Act and as to whether it would not apply to manufacturers. The writ petitions filed by various dealers were allowed by a learned Single Judge of this Court, against which, the State preferred writ appeals and one such appeal is W.A.No.1260 of 2017, in which, an order of interim stay has been granted. Further, the Hon'ble Division Bench directed that the matters arising out of the same issue should be tagged together the said writ appeal and some writ

petitions were tagged with the said writ appeal. This Court is informed by the learned Government Advocate that the Hon'ble Division Bench heard not only the respondent in the said writ appeal, but also other learned counsel for the assessees and reserved judgment.

4. Faced with this situation, the learned counsel for the petitioner would submit that the petitioner may be permitted to file an appeal before the Appellate Deputy Commissioner (CT) (South), Chennai-6.

5. However, it is seen that if the appeal is filed, as on date, it would be barred by limitation. Considering the above facts, since the petitioner pleads that they may be given an opportunity to file an appeal, this Court is inclined to grant liberty to the petitioner to prefer an appeal before the Appellate Authority.

6. Accordingly, the writ petition is disposed of granting liberty to the petitioner to file an appeal before the Appellate Authority within 15 days from the date of receipt of a copy of this order. No costs. Consequently, the connected WMP is closed.

Sd/-
Assistant Registrar(CS-iii)

//True Copy//

Sub Assistant Registrar

To
The Assistant Commissioner (CT),
Pattaravakkam Assessment Circle, Chennai-50.

+1cc to Mr.BAKTHASIROMANI, Advocate, S.R.No. 6342
+1cc to the Spl Government Pleader(taxes), S.R.No. 6707

WP.No.1588 of 2018&
WMP.No.1999 of 2018

SV(CO)
TR(15/02/2018)