IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.10.2019

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.Nos.18728 to 18742 of 2013 and
M.P.Nos.1 to 1 of 2013 (15 Mps) and
M.P.Nos.2 to 2 of 2013 (15 MPs) and
M.P.No.3 of 2013

W.P.No.18728 of 2013

M/s.Ahill Apparel Exports Private Limited,
A company incorporated under the Companies act,
Rep. By its Joint Managing Director S.D.Arun,
24, Anna Nagar, Tirupur-1. ... Petitioner

Vs.

1.The Assistant Commissioner, (C.T.),
Service Tax Officer,
Tiruppur Central-I Circle,
Tiruppur.

2.The Commercial Tax Officer,
Lakshmi Nagar Circle,
Tirupur.

3.The Principal Secretary,
(Commissioner of Commercial Taxes),
Ezhilagam, Chepauk, Chennai-600 005. ... Respondents

Prayer: Writ Petition & filed under Article 226 of the Constitution of India, for the issuance of Writ of Certiorari, calling for the records of the 1st respondent in TNVAT No.33952401677, dated 11.05.2012,9/5/12, 9/5/12, 4/5/12, 01/3/12, 01/3/12, 01/3/12, 04/5/12, 04/5/12, 09/5/12, 09/5/12 respectively and quash the portion of the order in so far as it relates to deduction of tax under the head "Invisible Loss" as unfair, arbitrary and prejudicial and not contemplated under the act.

(In all WPs)

For Petitioner : Mr.Senthamil Arasu
for Mr.Ananda Gomathy Sivakumar

For Respondents : Mr.M.Hariharan,
Government Advocate

COMMON ORDER

The petitioner challenges pre-assessment notices in respect of the monthly returns filed by it. Both learned counsels concur on the position that the issue raised in these matters, relating to the reversal of input tax credit in terms of Section 19(9) of the Tamil Nadu Value Added Tax Act, stands decided in favour of the assessee by a decision of the learned Single Judge in the case of Interfit Techno Products Ltd. Vs. Principal Secretary/Commissioner of Commercial Taxes, Ezhilagam, Chepauk, Chennai and another (81 VST 389).

2.On account of an interim stay granted by this Court on 10.07.2013, the proceedings stand frozen till date. The petitioner shall appear before the respondent assessing authority on Thursday, the 24th of October, 2019 at 10.30 a.m. without expecting any further notice in this regard. After hearing the petitioner and consideration of all/any materials filed in support of its stand, an order of assessment shall be passed by the assessing authority on merits and in accordance with law within a period of four weeks from date of conclusion of personal hearing.

3.These writ petitions are disposed in the aforesaid terms. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

//True Copy//
Sub Assistant Registrar

vs

To
1.The Assistant Commissioner, (C.T.),
Service Tax Officer,
Tiruppur Central-I Circle,
Tiruppur.

2.The Commercial Tax Officer,
Lakshmi Nagar Circle,
Tirupur.

3.The Principal Secretary,
(Commissioner of Commercial Taxes),
Ezhilagam, Chepauk, Chennai-600 005.

+1cc to the Special Govt.Pleader(Taxes), in SR.84488

W.P.Nos.18728 to 18742 of 2013 and
M.P.Nos.1 to 1 of 2013 (15 Mps) and
M.P.Nos.2 to 2 of 2013 (15 MPs) and
M.P.No.3 of 2013

VD(CO)
CB(18/10/2019)