lIN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 12.09.2019
CORAM
THE HONOURABLE DR. JUSTICE ANITA SUMANTH
W.P. Nos.20971 and 20972 of 2012
and
M.P. Nos.1 and 1 of 2012

M/s.Sri Krishna Tractors,
Rep by its Proprietor,
No.19/5A, Mambazhappattu Road,
Villupuram - 605 602. ...Petitioner in both WPs

Vs

1.The State of Tamil Nadu,
Represented by the Secretary,
Commercial Taxes and Registration Department,
Fort St. George, Chennai -9.

2.The Commercial Tax Officer,
Villupuram -1.
... Respondents in both WPs

....

Common Prayer: Both Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ or order of direction or any other Writ in the nature Writ of Certiorarified Mandamus to call for the impugned proceedings of the second respondent in TIN:33154681908/2008-2009 dated 10.02.2011 and TIN:33154681908/2007-2008 dated 03.02.2010 and the revised order dated 10.02.2012 quash the same and to further direct the second respondent to pass a fresh assessment order after considering the revised monthly return in Form I filed for the month of March 2008 and allow input tax credit of Rs.3,18,589/- on stock (opening balance) claimed by the petitioner.

For Petitioner : Mr.C.Sivasubramanian in both WPs
For Respondents : Mr.M.Hariharan
Additional Government Pleader in both WPs

C O M M O N O R D E R

Heard Mr.C.Sivasubramanian, learned counsel for the petitioner and Mr.M.Hariharan, learned Additional Government Pleader for the respondents.

2.The issue in question stands covered by a decision of the Supreme Court in the case of ALD Automotive pvt. Ltd. Vs. Assistant Commissioner (CT) in Civil Appeal Nos.10412 to 10413 of 2018 dated 12.10.2018.

3. The Division Bench of this Court in the case of USA Agencies and others V. Commercial Tax Officer, Attur (Rural) Assessment Circle, Attur and others [2013] 66 VST 75 (Mad)] had also dismissed similar/identical Writ Petitions upholding the provisions of Section 19(11) of the Act. At paragraph No.89, the Bench has granted liberty to those assessees who had challenged an order of assessment to prefer a statutory appeal within a specified time limit.

4. The petitioner in this case is also permitted to prefer a statutory appeal against the impugned order of assessment and such appeal, if filed within a period of four (4) weeks from date of receipt of a copy of this order along with pre-deposit, shall be entertained by the registry of the Appellate Authority without reference to limitation.

5. These Writ Petitions are dismissed granting the aforesaid liberty. Connected Miscellaneous Petitions are also dismissed. No costs.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

To

1.The Secretary,
The State of Tamil Nadu,
Commercial Taxes and Registration Department,
Fort St. George, Chennai -9.

2.The Commercial Tax Officer,
Villupuram -1.

3.The Section Officer,
ER Section,
High Court, Madras
(To return Original assessment order to the petitioner)

+1cc to Mr.P.Rajkumar, Advocate sr.78623
+1cc to Special Government Pleader(Taxes) sr.78989

W.P. Nos.20971 and 20972 of 2012
and
M.P. Nos.1 and 1 of 2012

spd(co)

nr 05/11/2019