

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.09.2019

CORAM

THE HONOURABLE Dr.JUSTICE ANITA SUMANTH

W.P.No.9847 to 9849 of 2010

Sriram Agencies,
Represented by its partner
D.Ramakrishnan

...Petitioner in all WPs

Vs.

The Assistant Commissioner
(CT) (FAC)
Udumalpet (South)
Tiruppur District

...Respondent in all WPs

Prayer:-

Writ Petitions filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records of the respondent in TIN:33142342322/06-07,07-08 & 08-09 respectively dated 15.03.2010 and quash the same as illegal and ultra vires of the powers of the respondent and consequently direct the respondent to assess the Input Tax Credit on the basis of the returns filed by the petitioner within such time as may be granted by this Court.

For Petitioner : Ms.Jayalakshmi.P
in all WPs

For Respondent : Mr.Haribabu
in all WPs Additional Government Pleader

ORDER

Heard Ms.Jayalakshmi.P, learned counsel for the petitioner and Mr.Haribabu, learned Additional Government Pleader for the respondent.

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 TNVAT Act, 2006. At paragraph No.89, the Bench has granted liberty to those assesseees, 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 (8) 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. No costs.

Sd/-
Assistant Registrar (CJ Conf.)

//True Copy//

Sub Assistant Registrar

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To

The Assistant Commissioner
(CT) (FAC), Udumalpet (South)
Tiruppur District.

+lcc to Mr.R.Karthikeyan, Advocate, S.R.No.78920
+lcc to the Special Government Pleader, S.R.No.79262

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SVI (CO)
CS/31/10/2019

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