

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.09.2019

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.No.28164 of 2013
and M.P. No. 1 of 2013

M/s.Aqua Designs India Pvt Ltd.,
Represented by its Managing Director,
Off 200 Feet Road, Kolathur,
Chennai - 600 099. ...Petitioner

Vs

The Commercial Tax Officer,
Saligramam Assessment Circle,
Chennai -83 ... Respondent

Prayer: 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 records of the impugned proceedings of the respondent in TIN:33101422687/2010-2011 and quash the impugned order dated 30.08.2013 and further direct the respondent to adjust the 'Input Tax Credit Reversal amount' of Rs.6,28,000/- from the Surplus/Excess Input Tax Credit of Rs.32,20,270/- available as the closing Input Tax Credit for the month of February 2011 or at least from the current Closing Input Tax Credit of Rs.55,53,045/- available as per the Form I return filed for the month of August 2013 in view of Section 19(17) and 19(18) of the TNVAT Act.

For Petitioner : Mr.P.Rajkumar

For Respondent : Mr.M.Hariharan,

Government Advocate

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O R D E R

This Writ Petition is closed recording the Moratorium issued in terms of Section 14 of the Insolvency and Bankruptcy Code, 2016 by order of National Company Law Tribunal (NCLT) dated 17.10.2018, which is available on record.

2. Liberty is granted to the petitioner to revive the matter, should it become necessary at a later and more appropriate stage. Consequently, connected Miscellaneous Petition is closed. No costs.

Sd/-
Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

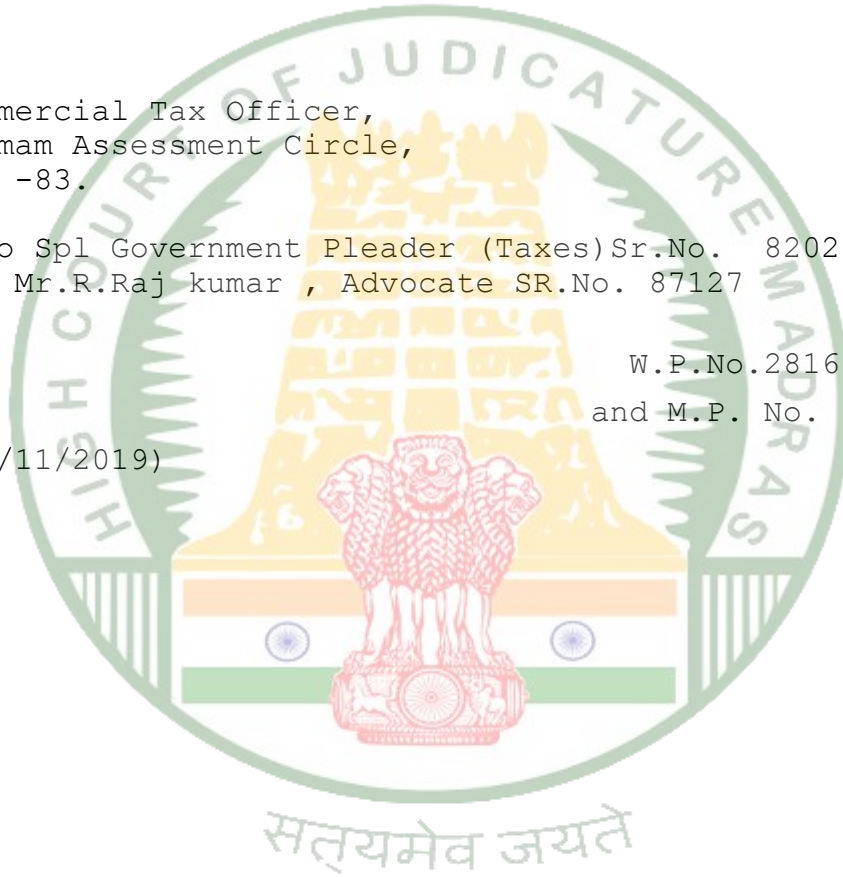
rkp

To
The Commercial Tax Officer,
Saligramam Assessment Circle,
Chennai -83.

+1 cc to Spl Government Pleader (Taxes)Sr.No. 82023
+1cc to Mr.R.Raj kumar , Advocate SR.No. 87127

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A.SK(06/11/2019)



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