



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 11.07.2019

CORAM:

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P. (MD) Nos.975 to 977 of 2013

M/s.Suresh Agencies,
Rep. by its Proprietor D.Suriya Ganesh,
13/3, Main Bazaar,
Veeravanallur,
Tirunelveli District. ... Petitioner in all W.Ps'

Vs.

The Commercial Tax Officer,
Ambasamudram. ... Respondent in all W.Ps'

COMMON PRAYER:- Writ Petitions filed 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 proceedings in TIN 33155622226/2007-08, 33155622226/2008-09 and 33155622226/2009-10 dated 06.12.2012 and quash the same as illegal and direct the respondent to accept the returns and allow Input Tax Credit claimed by the petitioner in accordance with law.

For Petitioner : Mr.S.Karunakar
(in all W.Ps')

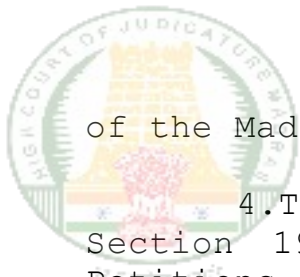
For Respondent : Mr.J.Padmavathi Devi,
(in all W.Ps') Special Government Pleader.

COMMON ORDER

Heard the parties.

2.Orders of assessments dated 06.12.2012 (Assessment Years 2007-08, 2008-09 and 2009-10) are assailed in these Writ Petitions. The only issue in the assessments relates to availment of Input Tax Credit in terms of Section 19 (11) of the Tamil Nadu Value Added Tax Act, 2006 [in short 'Act'].

3.The vires of Section 19(11) of the Act was challenged by several assessees and has been ultimately upheld by the Supreme Court in the case of *ALD Automotive Private Limited Vs. The Commercial Tax Officer* [AIR 2018 SC 5235] confirming the decision



of the Madras High Court.

4. The only issue involved in the assessments relating to Section 19(11) of the Act, there is no merit in these Writ Petitions. However, in the interests of justice, the petitioner is permitted to file statutory appeals challenging the impugned orders of assessment.

5. Such appeals, if filed within a period of four weeks from today (i.e., 11.07.2019), shall be taken on file by the appellate authority without reference to limitation and disposed, after hearing the petitioner and in accordance with law, as expeditiously as possible.

6. These Writ Petitions are disposed in the aforesaid terms. No costs.

Sd/-

Assistant Registrar (AE)

// True Copy //

Sub Assistant Registrar (CS)

To

The Commercial Tax Officer,
Ambasamudram.

Copy to:

The Section Officer,
ER Section,
Madurai Bench of Madras High Court,
Madurai.
(to return the original orders of assessments)

+1cc to MR.S.KARUNAKAR, Advocate in SR.No.74933

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ps

AE/ (31.07.2019) 2P 4C