IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27.07.2020

CORAM

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.23046 of 2015
and
M.P.No.1 of 2015

Tvl. Schuf Speciality Valves India Pvt Ltd,
Rep. by Senior Manager Ms.M.Sampoornam,
No.6/16, Ponnandampalayam,
Kaniyur Post,
Coimbatore-641 659 ..Petitioner

-Vs-

The Commercial Tax Officer,
Special Circle-I,
CT Building, Ground Floor,
Kongu Nagar, Nera Om Sakthi Kovil,
Tirupur 641 607. ..Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a writ of Certiorarified Mandamus calling for the records in TIN:33932463768/2014-15 dated 08.04.2015 passed by the respondent and to quash the order and direct the respondent to grant refund to the petitioner.

For Petitioner : Mr.Joseph Prabakar
For Respondent : Mr.R.Swarnavel, GA(Taxes)

O R D E R

Today, the matter is listed through Video Conference. By consent of both the parties, the Writ Petition is taken up for final disposal.

2. Though the petitioner herein has challenged the order of refund of Input Tax Credit (ITC) dated 08.04.2015 in whole, the learned counsel for the petitioner would submit that he is aggrieved against the refund claim for the Assessment Year 2014-15 for July 2014 for a sum of Rs.34,970/-, which is reflected in Serial No.16 of the impugned order. The grievance of the petitioner is that when the respondent has rejected the claim of ITC (Input Tax Credit) with reference to the purchase of capital goods, no opportunity was given to the petitioner when such a decision was taken and neither a reasoned order was passed. In

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my view, such denial of opportunity as well as absence of any reasoning with regard to the rejection of ITC with reference to the purchase of capital goods, may amount to violation of principle of natural justice. As such, it would be appropriate to direct the respondent to reconsider the impugned order relating to Serial No.16 pertaining to rejection of the refund claim with reference to the purchase of capital goods.

3. In the light of the above observations, Serial No.16 of the impugned order for the Assessment Year 2014-15 for July 2014, which relates to the rejection of the refund claim of Rs.34,970/- with reference to the purchase of capital goods, is set aside and this issue alone is remanded back to the respondent herein for reconsideration. The respondent, while reconsidering the same, shall extend due opportunity of personal hearing to the petitioner herein, if necessary through Video Conference. The respondent shall endeavour to complete the proceedings of remand, at least within a period of 12 weeks from the date of receipt of a copy of this order.

4.The Writ Petition stands disposed of accordingly. Consequently, connected Miscellaneous Petition is closed. No costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

The Commercial Tax Officer,
Special Circle-I,
CT Building, Ground Floor,
Kongu Nagar, Nera Om Sakthi Kovil,
Tirupur 641 607.

+ 1 cc to Special Government Pleader (Taxes) Sr.No.25381

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vs (co)
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