



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.02.2020

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.4872 & 4873 of 2015
and
M.P.No.1 of 2015

United Foundaries Limited,
Represented by its Director,
V.Vasudevan,
12/D SIPCOT Industrial Complex,
RANIPET - 632 403. ... Petitioner in both W.Ps.

Vs.

The Assistant Commissioner (CT),
Ranipet (SIPCOT)
Ranipet. ... Respondent in both W.Ps.

Prayer in both W.Ps.: Writ Petitions filed under Article 226 of the Constitution of India, praying for the issuance of Writ of Certiorari, calling for the records on the files of the Respondent herein in his CST 352066/2007-08 & CST 352066/2008-09 dated 23.01.2015 and quash the same in so far as it relates to reversal of ITC to 100% Export Oriented Unit (CT3) sales.

For Petitioner : Mr.N.Inbarajan
in both W.Ps.

For Respondent : M/s.G.Dhanamadhri
Government Advocate
in both W.Ps.

C O M M O N O R D E R

By this common order, both the Writ Petitions are being disposed.

2.In these Writ Petitions, the petitioner has challenged the impugned orders dated 23.01.2015 passed by the respondent under Section CST for the two Assessment Years namely 2007-2008 and 2008 and 2009.

3.I have considered the arguments of the learned counsel for the petitioner and the learned Government Advocate appearing for the respondent.

4.Apart from the issues relating to sale not covered by declaration form and the sales effected to 100% export



oriented unit (CT3) sales, there are other issues in the impugned orders regarding the input tax credit. I am therefore of the view that the petitioner should be directed to be filed appeals against the impugned orders, before the Appellate Deputy Commissioner, within a period of thirty days from the date of receipt of a copy of this order.

5. In case the petitioner file such appeals within the aforesaid period along with requisite pre-deposit as is contemplated under the statute, the Appellate Deputy Commissioner is requested to dispose the appeals on merits without reference limitation in filing the appeals.

6. Registry is directed to return the original copies of the impugned orders along with this order.

7. The Writ Petitions stand disposed with the above directions. No cost. Consequently, connected Miscellaneous Petition is closed.

Sd/-
Assistant Registrar (CS-VI)

//True copy//

Sub Assistant Registrar

jas / jen

To

The Assistant Commissioner (CT),
Ranipet (SIPCOT)
Ranipet.

Copy To
The Sub Assistant Registrar (Writ)
Madras High Court, Madras.

+1cc to Mr.N.Inbarajan, Counse for Petitioner SR.No.16084

+1cc to Special Government Pleader (Taxes) SR.No.16935

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