

IN HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.02.2020

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.42502 of 2016
and
W.M.P.No.36396 of 2016

M/s. Bhansali Boron Derivatives Ltd.,
Rep. by its Director Mr.K.Deepak Mehta,
80-B, Phase II, SIPCOT Industrial Estate,
Ranipet - 632 403. ...Petitioner

Vs.

The Assistant Commissioner (CT),
Ranipet [SIPCOT] Assessment Circle,
17 C, M.F.Road, Navalpur,
Ranipet - 632 401. ...Respondent

Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, to call for the records on the files of the respondent proceedings in TIN/33694363063/2015-16 dated 14.11.2016 and quash the same being violated the principles of natural justice, illegal, invalid and against the law and also law laid by this Court.

For Petitioner : Mr.D.Vijayakumar

For Respondent : Mr.R.Swarnavel

Government Advocate.

O R D E R

In this Writ Petition, the petitioner has challenged the impugned order dated 14.11.2016 in TIN/33694363063/2015-16 passed by the respondent.

2.When the case is taken up for hearing today, both side counsels fairly submitted that this issue arising out of mismatch between the purchased invoice and the credit availed thereon, is squarely covered by a decision of this Court in JKM Graphics Solutions Private Limited Vs. Commercial Tax Officer, Vepery Assessment Circle, Chennai, 2017 SCC OnLine Mad 669. The Department has also issued a circular pursuant to the direction of this Court, but has kept its implementation in abeyance.

3. The learned counsel for the petitioner relied upon the decision of this Court in petitioner's own case in W.P.No.33653 of 2016 dated 26.09.2016, wherein it was held as follows:-

5. Hence, the writ petition is allowed, the impugned order is set aside, the penalty levied is canceled and the matter is remitted back to the respondent for fresh consideration, who shall verify the documents produced by the petitioner and redo the assessment in accordance with law. In the light of the fact that the petitioner produced all documents, the question of levying any penalty will not arise and this Court has quashed the proposal to penalty.

4. Accordingly, the impugned order dated 14.11.2016 is set aside and the case is remitted back to the respondent to pass a fresh order in terms of the decision of this Court in JKM Graphics Solutions Private Limited's case referred supra and the circular issued in this regard as and when it is implemented. While passing the order, the respondent Assessing Officer may also consider the order of this Court in petitioner's own case in W.P.No.33653 of 2016 dated 26.09.2016.

5. The present Writ Petition is disposed with the above observations. No cost. Consequently, connected Miscellaneous Petition is closed.

s/d-

Assistant Registrar(CO)

True Copy

Sub-Assistant Registrar

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To

The Assistant Commissioner (CT),
Ranipet [SIPCOT] Assessment Circle,
17 C, M.F.Road, Navalpur,
Ranipet - 632 401.

+1 CC to Govt. Pleader(T) sr 12603.

+1 Cc to Mr.D.Vijayakumar, Advocate sr 11482.

W.P.No.42502 of 2016

and

W.M.P.No.36396 of 2016

KK (CO)

SP(13/03/2020)