

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.02.2020

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. Nos. 11033 & 11034 of 2014
and
M.P. Nos. 1, 1 of 2014

M/s.Eastern Chrome Tanning Private Limited,
Represented by its Director Mr. K. Ehsan Ahmed,
No.29, College Road,
Chennai - 600 006. Petitioner in both W.Ps.

Vs.

The Assistant Commissioner (CT) (FAC),
Nungambakkam Assessment Circle,
No.88, Mayor Ramanathan Road,
Chetpet, Chennai - 600 031. Respondent in both W.Ps.

Prayer in W.P. No. 11033 of 2014: Writ Petition is filed under Article 226 of the Constitution of India, Writ of Certiorarified Mandamus, to call for the records of the Respondent in TIN 33800461129/2010-2011 dated 24.02.2014 and quash the impugned proceedings in so far as it relates to "reversal of input tax credit" on the sales of goods made to 100% Export Oriented Unit (E.O.U) and further direct the Respondent to refund the amount of "input tax" which, otherwise had accrued to the Petitioner under Section 19(18) of the Tamilnadu Value Added Tax Act, 2006 read with Rule 10(10)(b) of the Tamilnadu Value Added Rules, 2007.

Prayer in W.P. No. 11034 of 2014: Writ Petition is filed under Article 226 of the Constitution of India, Writ of Certiorarified Mandamus, to call for the records of the Respondent in TIN 33800461129/2009-2010 dated 24.02.2014 and quash the impugned proceedings in so far as it relates to "reversal of input tax credit" on the sales of goods made to 100% Export Oriented Unit (E.O.U) and further direct the Respondent to refund the amount of "input tax" which, otherwise had accrued to the Petitioner under Section 19(18) of the Tamilnadu Value Added Tax Act, 2006 read with Rule 10(10)(b) of the Tamilnadu Value Added Rules, 2007.

For Petitioner : Dr. A. Thiagarajan
(in both W.Ps.) Senior Counsel for S.Ramesh Kumar

For Respondent : Mr. A.N.R. Jayaprathap
(in both W.Ps.) Standing Counsel

COMMON ORDER

It is mentioned that the Company is under liquidation. Therefore, these Writ Petitions are closed with liberty to restore the Writ Petitions at the instance of the liquidator, or at the instance of the Petitioner, as and when the Petitioner comes out with the Liquidation proceedings. No costs. Consequently, the connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

arb

To

The Assistant Commissioner (CT) (FAC),
Nungambakkam Assessment Circle,
No.88, Mayor Ramanathan Road,
Chetpet, Chennai - 600 031.

+2cc to Mr.S.Ramesh Kumar, Advocate Sr.8953
+1cc to the Special Government Pleader Sr.9610

W.P. Nos. 11033 & 11034 of 2014
and
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srg 06/03/2020

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