

IN HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.01.2020

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.33589 of 2014
and
M.P.No.1 of 2014

Lux Flavours,
Represented by its Managing Partner
V.Anantha Rama Krishnan,
No.12, Durairaj Street,
Chennai - 600 114.Petitioner

Vs.

The Assistant Commissioner (CT),
Nanganallur Assessment Circle,
30, 4th Floor, Medavakkam Main Road,
Madipakkam, Chennai - 600 091.Respondent

Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari calling for the records on the files of the respondent herein in TIN.No.33740980112/2014-2015 dated 02.12.2014, quashing the same in so far as it relates to the ITC reversal invoking the proviso to Section 19(2)(v) of the Tamil Nadu Value Added Tax Act, 2006.

For Petitioner : Mr.N.Inbarajan.

For Respondent : Mr.G.Dhanamadhri

Government Advocate.

सत्यमेव जयते

O R D E R

The petitioner has challenged the impugned order dated 02.12.2014, passed by the respondent in TIN.No.33740980112 / 2014-2015.

2.By the aforesaid order, the petitioner was asked to reverse a sum of Rs.9,91,661/- as Input Tax Credit (ITC) in terms of Section 19(2)(c) of TNVAT Act, 2006.

3.Both side counsels fairly submit that at the moment, the issue is squarely covered by the decision of this Court in Everest Industries Limited Vs. State of Tamil Nadu and Another, (2017) 100 VST 158 (Mad).

4.Under these circumstances, the petitioner is directed to appear before the respondent and make submission. The respondent shall pass appropriate orders within a period of thirty days from the date of receipt of a copy of this order, keeping in mind the decision of this Court in the above case. Since the department/respondent has also preferred an appeal against the aforesaid order of this Court, they may file a protective appeal, if desired, before the Appellate Assistant Commissioner against the order to be passed pursuant to this order.

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

Sd/-

Assistant Registrar (C.S.VI)

/True Copy/

Sub Assistant Registrar

To

The Assistant Commissioner (CT),
Nanganallur Assessment Circle,
30, 4th Floor, Medavakkam Main Road,
Madipakkam, Chennai - 600 091.

+1 cc to M/s.N.Inbarajan, Advocate Sr.No. 6356

+1 cc to The Special Government Pleader(Taxes), SR.No.6834

AKM/28.02.2020/2P-4C /

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