

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.11.2020

CORAM

THE HON'BLE MR. JUSTICE P.D. AUDIKESAVALU

W.P. Nos. 33014, 33021, 33024, 33032, 33036, 33061 and 33066 of
2018
and

W.M.P. Nos. 38324, 38310, 38294, 38303, 38322, 38334, 38341,
38276, 38280, 38287, 38290, 38311, 38292, 38305 of 2018

W.P. No. 33014 of 2018:-

Hepzibah Darling
Prop. Bethel Trading Co.
No.10, Paul Daniel Street
Nagerkoil, Kanyakumari District. ...Petitioner

-vs-

The Commercial Tax Officer
Thiruvanniyur Assessment Circle
Plot No.141, Burma Colony, First Floor
First Main Road (L&T) Road
Perungudi, Chennai - 600 096. ... Respondent

Prayer:- Writ Petition filed under Article 226 of the
Constitution of India praying to issue a Writ of Certiorari, to
call for the records of the Respondent herein in
CST/842288/2012-13 and quash the order dated 08.08.2017 therein.

For Petitioner : Mrs. Hema Muralikrishnan

For Respondent : Mr. A.N.R. Jayaprathap
Government Advocate

W.P. No. 33021 of 2018:-

Hepzibah Darling
Prop. Bethel Trading Co.
No.10, Paul Daniel Street
Nagerkoil, Kanyakumari District. ... Petitioner

-vs-

The Commercial Tax Officer
Thiruvanniyur Assessment Circle
Plot No.141, Burma Colony, First Floor
First Main Road (L&T) Road
Perungudi, Chennai - 600 096. ... Respondent

Prayer:- Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records of the Respondent herein in CST/842288/2007-08 and quash the order dated 28.09.2017 therein.

For Petitioner : Mrs. Hema Muralikrishnan

For Respondent : Mr. A.N.R.Jayaprathap
Government Advocate

W.P. No. 33024 of 2018:-

Hepzibah Darling
Prop. Bethel Trading Co.
No.10, Paul Daniel Street
Nagerkoil, Kanyakumari District. Petitioner

-vs-

The Commercial Tax Officer
Thiruvanniyur Assessment Circle
Plot No.141, Burma Colony, First Floor
First Main Road (L&T) Road
Perungudi, Chennai - 600 096. Respondent

Prayer:- Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records of the Respondent herein in CST/842288/2008-09 and quash the order dated 28.09.2017 therein.

For Petitioner : Mrs. Hema Muralikrishnan

For Respondent : Mr. A.N.R.Jayaprathap
Government Advocate

W.P. No. 33032 of 2018:-

Hepzibah Darling
Prop. Bethel Trading Co.
No.10, Paul Daniel Street
Nagerkoil, Kanyakumari District. Petitioner

-vs-

The Commercial Tax Officer
Thiruvanniyur Assessment Circle
Plot No.141, Burma Colony, First Floor
First Main Road (L&T) Road
Perungudi, Chennai - 600 096. Respondent

Prayer:- Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records of the Respondent herein in CST/842288/2009-10 and quash the order dated 28.09.2017 therein.

For Petitioner : Mrs. Hema Muralikrishnan

For Respondent : Mr. A.N.R.Jayaprathap
Government Advocate

W.P. No. 33036 of 2018:-

Hepzibah Darling
Prop. Bethel Trading Co.
No.10, Paul Daniel Street
Nagerkoil, Kanyakumari District. ... Petitioner

-vs-

The Commercial Tax Officer
Thiruvanniyur Assessment Circle
Plot No.141, Burma Colony, First Floor
First Main Road (L&T) Road
Perungudi, Chennai - 600 096. ... Respondent

Prayer:- Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records of the Respondent herein in CST/842288/2010-11 and quash the order dated 28.09.2017 therein.

For Petitioner : Mrs. Hema Muralikrishnan

For Respondent : Mr. A.N.R.Jayaprathap
Government Advocate

W.P. No. 33061 of 2018:-

Hepzibah Darling
Prop. Bethel Trading Co.
No.10, Paul Daniel Street
Nagerkoil, Kanyakumari District. ... Petitioner

-vs-

The Commercial Tax Officer
Thiruvanniyur Assessment Circle
Plot No.141, Burma Colony, First Floor
First Main Road (L&T) Road
Perungudi, Chennai - 600 096. ... Respondent

Prayer:- Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records of the Respondent herein in CST/842288/2011-12 and quash the order dated 28.09.2017 therein.

For Petitioner : Mrs. Hema Muralikrishnan

For Respondent : Mr. A.N.R.Jayaprathap
Government Advocate

W.P. No. 33066 of 2018:-

Hepzibah Darling
Prop. Bethel Trading Co.
No.10, Paul Daniel Street
Nagercoil, Kanyakumari District. ... Petitioner

-vs-

The Commercial Tax Officer
Thiruvannamiyur Assessment Circle
Plot No.141, Burma Colony, First Floor
First Main Road (L&T) Road
Perungudi, Chennai - 600 096. ... Respondent

Prayer:- Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records of the Respondent herein in CST/842288/2013-14 and quash the order dated 28.09.2017 therein.

For Petitioner : Mrs. Hema Muralikrishnan

For Respondent : Mr. A.N.R.Jayaprathap
Government Advocate

C O M M O N O R D E R
(through video conference)

Heard Mrs. Hema Muralikrishnan, Learned Counsel for the Petitioner and Mr. A.N.R.Jayaprathap, Learned Government Advocate appearing for the Respondent and perused the materials placed on record, apart from the pleadings of the parties.

2. Learned Counsel for the Respondent has filed a memo dated 20.11.2020 which reads as follows:-

" It is respectfully submitted that the Respondent states that orders for making reversal of input Tax Credit u/s. 19(5)(c) were made in the orders passed under CST Act 1956 itself which were to be assessed under TNVAT Act 2006.

Sl. No.	Assessment Year	W.P. No.	Issue
1	2007-08	33021/2018	Reversal of Input Tax Credit under Section 19(5)(c) of Tamilnadu Value Added Tax Act 2006 for interstate sales without C forms.
2	2008-09	33024/2018	
3	2009-10	33032/2018	
4	2010-11	33036/2018	
5	2011-12	33061/2018	
6	2012-13	33014/2018	
7	2013-14	33066/2018	

It is submitted that the only issue arisen in all the Writ Petitions are only reversal of Input Tax Credit u/s. 19(5)(c) the Tamil Nadu Value Added Tax Act 2006 were wrongly made in the assessment orders passed for levy of tax under Central Sales Tax Act, 1956."

3. In view of the aforesaid submissions made, the impugned orders are set aside and the matter is remitted to the original authority for fresh determination. The Respondent, after affording full opportunity of personal hearing to the Petitioner, shall deal with each of the contentions raised and pass reasoned orders on merits and in accordance with law and communicate the decision taken to the Petitioner under written acknowledgment.

Accordingly, the Writ Petitions are disposed on the aforesaid terms. Consequently, connected Miscellaneous Petitions are closed. No costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

Maya

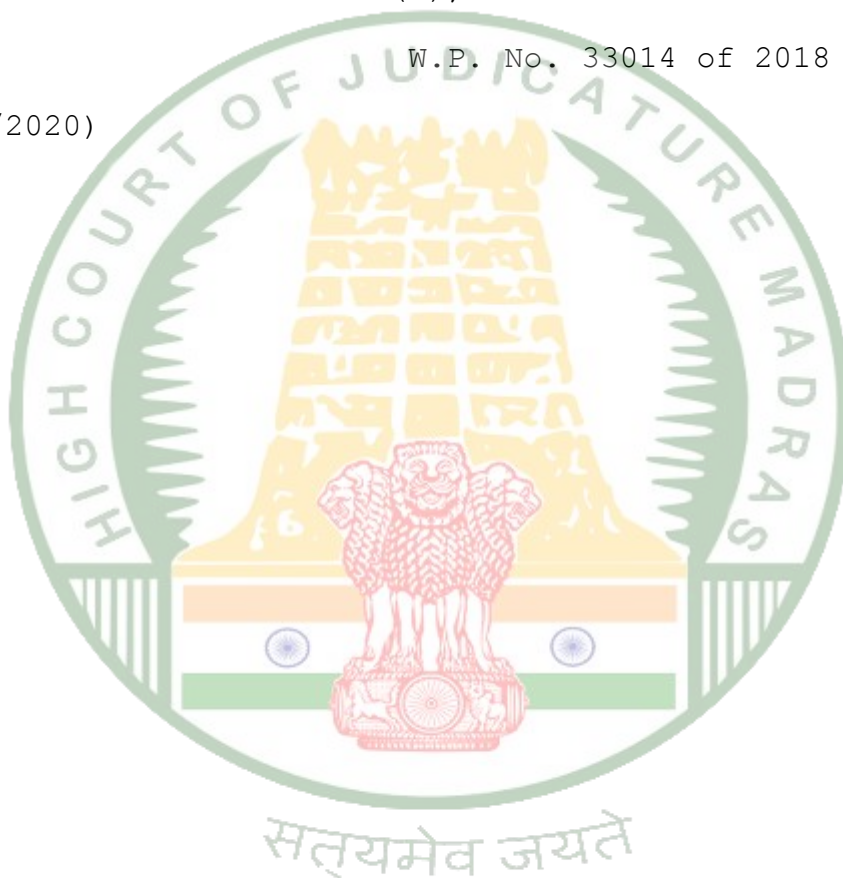
To

The Commercial Tax Officer
Thiruvannamiyur Assessment Circle
Plot No.141, Burma Colony, First Floor
First Main Road (L&T) Road
Perungudi, Chennai - 600 096.

+1cc to The Government Pleader(T), sr no.37467

W.P. No. 33014 of 2018 etc., batch

BP(CO)
RMP(03/11/2020)



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