



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.11.2021

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.1311, 1312, 1313, 1314, 1315, 1316 & 1317 of 2017

(Through Video Conferencing)

Tvl. Kalpataru Steels
Represented by its Proprietor,
No.110 Lingi Chetty Street
Chennai-01

... Petitioner in all WP's

Vs

The Commercial Tax Officer,
Harbour Assessment Circle,
No.116, Angappanaicken Street
Chennai.

... Respondent in all WP's

WP No.1311 of 2017:

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, calling for the records of the order of the Respondent dated 05.12.2016 in TIN.33020020984/ 2007-08 in so far as it seeks to raise demand under the head in issue no (2) and quash the same.

WP No.1312 of 2017:

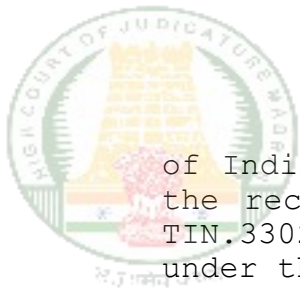
Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, calling for the records of the order of the Respondent dated 05.12.2016 in TIN.33020020984/ 2008-09 in so far as it seeks to raise demand under the head in issue no (2) and (3) and quash the same

WP No.1313 of 2017:

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, calling for the records of the order of the Respondent dated 05.12.2016 in TIN.33020020984/ 2009-10 in so far as it seeks to raise demand under the head in issue no (3), (4) and (5) and quash the same.

WP No.1314 of 2017:

Writ Petition filed under Article 226 of the Constitution



of India to issue a Writ of Certiorarified Mandamus, calling for the records of the order of the Respondent dated 05.12.2016 in TIN.33020020984/ 2010-11 in so far as it seeks to raise demand under the head in issue no (3), (4) and (5) and quash the same.

WEB COPY

WP No.1315 of 2017:

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, calling for the records of the order of the Respondent dated 05.12.2016 in TIN.33020020984/ 2011-12 in so far as it seeks to raise demand under the head in issue no (5) (7) & (8) and quash the same.

WP No.1316 of 2017:

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, calling for the records of the order of the Respondent dated 05.12.2016 in TIN.33020020984/ 2012-13 in so far as it seeks to raise demand under the head in issue no (4) & (5) and quash the same.

WP No.1317 of 2017:

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, calling for the records of the order of the Respondent dated 05.12.2016 in TIN.33020020984/ 2013-14 in so far as it seeks to raise demand under the head in issue no (2) & (4) and quash the same.

For Petitioner : Mr.Adithya Reddy

For Respondent : Ms. Amirta Dinakaran
Government Advocate

COMMON ORDER

All these writ petitions are for hearing and I dispose these by giving a common order.

2. It is noticed that the impugned orders have been passed by the respondent without affording an opportunity of hearing despite the petitioner asking for personal hearing.

3. On merits, the Learned counsel for petitioner submits that denial of input tax credit on goods received cannot be countenanced in terms of Section 19 (1) as it stood during the period in dispute that is 2007-08 up to 2014-15 as the restrictions as per the amended provision came into effect only from 29th January 2016.



4. Considering the fact that the dispute pertains to the assessment year 2007-08 to 2014-15 that is for the entire period when Tamil Nadu Value Added Tax Act, 2006 was in force without the amendment, this writ petition is disposed of directly, the respondent to pass appropriate orders on merits and in accordance with law after affording an opportunity of hearing to the petitioner within a period of 90 days from the date of receipt of copy of this order.

5. The first date of hearing of all these appeals is fixed before the respondent on 15th of December 2021.

These writ petitions stands disposed of with the above observations. There shall be no order as to costs.

Sd/-
Assistant Registrar (CS-V)

//True Copy//

Sub Assistant Registrar

nst

To

The Commercial Tax Officer,
Harbour Assessment Circle,
No.116, Angappanaicken Street
Chennai.

+1cc to the Special Government Pleader (Taxes), S.R.No.62009

W.P.Nos.1311, 1312, 1313, 1314,
1315, 1316 & 1317 of 2017

KG(CO)
SU(15/12/2021)