IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.06.2022

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.Nos.11695 & 11698 of 2022 &
WMP.Nos.11153 & 11158 of 2022

M/s.Magna Electro Casting Ltd.,
Represented by its Chief Financial Officer,
Sri.R.Ravi,
No.43, Balasundaram Road,
Coimbatore-18 ...Petitioner in both WPs

Vs.

The Assistant Commissioner (ST) (FAC),
P.N.Palayam Assessment Circle,
Coimbatore ...Respondent in both WPs

Common Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of certiorari calling for the records of the respondent in TIN 33632161196/2013-14 & TIN 33632161196/2014-15 and quash the impugned proceedings dated 20.10.2021.

In both WPs
For Petitioner : Mr.B.Raveendran

For Respondents: Mr.C.Harsha Raj
Additional Government Pleader

C O M M O N   O R D E R

Read this order in conjunction with order dated 06.06.2022 reading as follows:

> Mr.C.Harsha Raj, learned Additional Government Pleader accepts notice for respondent and seeks some time to obtain instructions and file a counter.
>
> 2. Prima facie, these writ petitions appear to be squarely covered by the decision in The State of Tamil Nadu represented by its Secretary, Commercial Taxes Department, Fort St. George, Chennai-600 009 and another vs. M/s.Everest Industries Limited (WA.No.1260 of 2017 dated 31.03.2022). Let there be no recovery till the next date of hearing.

3. List on 29.06.2022. Counter by then after service upon the petitioner.

2. Today learned Additional Government Pleader would fairly accede to the position that the issue that arises for resolution, being reversal of input tax credit (ITC) in terms of Section 19(2)(v) of the Tamil Nadu Value Added Tax Act, 2006 is covered in favour of the petitioner in light of the decisions in the case of State of Tamil Nadu Vs. Everest Industries [100 VST 158] and Bharath Traders Vs Commissioner of Commercial Taxes, WP.(MD).No.15103 of 2015 dated 30.08.2019.

3. In view of the aforesaid decisions, this issue is liable to be decided in favour of the petitioner. Hence, reversal, to this extent is set aside and these writ petitions are allowed to the extent to which the challenge is directed towards reversal of ITC relating to Section 19(2)(v). Connected miscellaneous petitions are closed. No costs.

Sd/-
Assistant Registrar(CS-VII)

//True copy//

Sub Assistant Registrar

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To

The Assistant Commissioner (ST) (FAC),
P.N.Palayam Assessment Circle, Coimbatore

+1cc to Special Government Pleader (Taxes)SR.No.41556

W.P.No.11695 & 11698 of 2022 &
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PMK(CO)
GMY(21/07/2022)