IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.06.2022

CORAM

THE HONOURABLE MR. JUSTICE R. MAHADEVAN
AND
THE HONOURABLE MR. JUSTICE MOHAMMED SHAFFIQ

W.A. No. 80 of 2018
and
C.M.P. No.768 of 2018

1.The State of Tamil Nadu
Rep. by its Secretary
Commercial Taxes Department
Fort St. George
Chennai

2.The Assistant Commissioner (CT)
R.S.Puram (West) Assessment Circle
Coimbatore

.. Appellants

Versus

M/s.Jayachandran Industries
Rep. by its Managing Director
C.Bharanikumar
40/B, Robertson Road
R.S.Puram
Coimbatore-2 .. Respondent

Writ Appeal filed under Clause 15 of Letters Patent against the order dated 06.02.2017 made in W.P. No.1230 of 2017.

Prayer in WP.No.1230 of 2017:

Writ of Certiorarified Mandamus to call for the records of the 2nd respondent in TIN 33311962134/14-15 and quash the notice dated 30.12.2016 issued therein and further direct the 2nd respondent not to apply Sec.2(1) of the Tamil Nadu value Added Tax (Fifth Amendment) Act 2013 to the petitioner herein in as much as the petitioner is a manufacturer of goods in the state of Tamil Nadu.

For Appellants	:	Mr. Harsharaj Additional Government Pleader
For Respondent	:	Not Ready in Notice

J U D G M E N T

[Judgment of the Court was delivered by R.MAHADEVAN,J.]

This writ appeal arises from the common order dated 06.02.2017 passed by the learned Judge in WP.No.1230 of 2017.

2.According to the appellant / Revenue, the respondent / assessee is a registered dealer under the provisions of the Tamil Nadu Value Added Tax Act, 2006. They filed the return for the assessment year 2014-2015, which was assessed under section 22(2) of the TNVAT Act and a notice came to be issued proposing to reverse the Input Tax Credit availed by them. Upon receipt of the objections to the said notice, from the respondent / assessee, the assessing officer passed the assessment order dated 30.12.2016. Challenging the same, the respondent / assessee preferred WP.No.1230 of 2017, along with connected writ petitions relating to other assessment years, stating that the assessing officer erred in reversing ITC under section 19(2)(v) of the TNVAT Act, 2006. Further, the respondent / assessee has used only exempted raw materials and raw materials purchased from outside the State in the manufacture of goods that were sold inter-state. The assessing officer erred in ignoring the fact that the proviso to Section 19(2) of the TNVAT Act, 2006 clearly states that it will apply only in cases falling under section 19(2)(v) of the Act and therefore, the same will apply only when local tax suffered goods are purchased for the purpose of sale under section 8(1) of the CST Act, 1956. By order dated 06.02.2017, the learned Judge allowed the writ petitions by setting aside the disputed assessment orders. Aggrieved over the same, the appellant / Revenue is before this court with this writ appeal.

3.Today, when the case was taken up for consideration, the learned Government Advocate (Taxes) appearing for the appellant / Revenue submitted that the issue involved herein has already been considered by judgment dated 31.03.2022 passed in W.A.No.1260 of 2017 etc. batch. and hence, this writ appeal may be disposed of in the same lines.

4.In view of the above, this writ appeal is disposed of, in terms of the earlier judgment of this court dated 31.03.2022 in WA.No.1260 of 2017 etc. batch. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS-II)

//True Copy//

Sub Assistant Registrar

dhk

To

1. The Secretary,
   Commercial Taxes Department,
   Fort St.George, Chennai.

2. The Assistant Commissioner (CT)
   R.S.Puram (West),
   Assessment Circle, Coimbatore.

+1cc to the Special Government Pleader, S.R.No.37266

W.A.No.80 of 2018

RSV(CO)
UMA(11/07/2022)