IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.06.2022

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

WP.No.13595 of 2019
and
WMP.No.13675 of 2019

Toshiba JSW Power Systems Ltd.,
Formerly known as Toshiba JSW Turbine
Generator Private Limited,
Represented by Chief Financial Officer,
Shinzo Kameoka,
74, 75 & 94, 95 Vaikadu Village,
Andarkuppam Checkposts, Manali New Town,
Chennai-103.

... Petitioner

Vs

The Assistant Commissioner (CT),
Sholavaram Assessment Circle,
No.22, Jawaharlal Nehuru 1st Street,
Redhills, Chennai-600 052.

... Respondent

Prayer: 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 CST 101043/2013-14 dated 04.03.2019 quash the same in so far as it relates to the reversal of input tax credit of Rs.29,60,958/- and Rs.98,623/-.

For Petitioner : Mr.N.Prasad

For Respondent : Mr.R.Siddharth
Government Advocate

O R D E R

Both Mr.N.Prasad, learned counsel for the petitioner as well as Mr.R.Siddharth, learned Government Advocate for the respondent would concur on the position that the issue that arises for resolution in the impugned order of assessment for

the period 2013-14 passed in terms of the provisions of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act') relating to the reversal of Input Tax Credit (ITC) under Section 19(2)(v) of the Act has been decided in favour of the assessees by a recent decision of a Division Bench of this Court in the case of The State of Tamil Nadu and another vs. M/s.Everest Industries Limited (W.A.No.1260 of 2017 dated 31.03.2022).

2.In light of the aforesaid, the impugned order of assessment is liable to be set aside and I do so. This writ petition is allowed. No costs. Connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

vs

To
The Assistant Commissioner (CT),
Sholavaram Assessment Circle,
No.22, Jawaharlal Nehuru 1st Street,
Redhills, Chennai-600 052.

+1cc to Mr.N.Prasad, Advocate, S.R.No.38900
+1cc to the Special Government Pleader(Taxes), S.R.No.39446

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NSK/20/07/2022