



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.06.2022

CORAM

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.NO.14795 OF 2022

AND

W.M.P.NO.13997 OF 2022

Tvl.Supreme Power Equipments (P) Limited,
55 SIDCO Industrial Estate,
Thirumazhisai, Chennai - 602 124,
Represented by its Managing Director,
Vee Raj Mohan.

... Petitioner

.Vs.

The Assistant Commissioner,
Tiruvallur Assessment Circle,
Poovirunthavallee,
Chennai - 600 123.

... Respondents

PRAYER:-

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to quash the impugned notice TIN 33621663155/14-15 Defect No.56 dated 04/03/2022.

For Petitioner : Mr.K.S.Ramaswamy

For Respondents : Mr.V.Prashanth Kiran
Government Advocate

O R D E R

Mr.V.Prashanth Kiran, learned Government Advocate accepts notice for the respondent and is armed with instructions to proceed with the matter finally even at the stage of admission. Hence, by consent of both learned counsel, this Writ Petition is disposed finally even at this stage.

2. The impugned communication dated 04.03.2022 is only a notice calling upon the petitioner to remit the amount stated



therein or in the alternative to file its objection to the proposal within 15 days from date of notice. The petitioner has also, on 18.04.2022, responded to the same.

3. The notice refers to reversal of Input Tax Credit in terms of Section 19(5)(c) and 19(2)(v) of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act') and the petitioner before me relies upon a decision of the Division Bench of this Court in the case of State of Tamil Nadu V. Everest Industries Limited (W.A.Nos.1260 of 2017 etc. batch dated 31.03.2022) assailing the reversal proposed under Section 19(2)(v) of the Act.

4. Since the proceedings are at a very preliminary stage and only notice has been issued soliciting reply and the petitioner has also responded, it would be appropriate that the matter is left to be concluded in accordance with law by the authorities, of course after hearing the petitioner and considering the objections, case law and supporting materials filed by the petitioner, if any.

5. With this, this Writ Petition stands disposed, as I see no warrant or justification to intervene at the stage of issuance of notice. No costs. Connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar(CS IX)

//True Copy//

Sub Assistant Registrar

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To

The Assistant Commissioner
Tiruvallur Assessment Circle,
Poovirunthavallee,
Chennai - 600 123.

+1cc to Mr.K.S.Ramaswamy, Advocate, S.R.No.34770

+1cc to the Special Government Pleader (Taxes), S.R.No.36251

W.P.NO.14795 OF 2022 AND
W.M.P.NO.13997 OF 2022

AJS (CO)
PBS/27/06/2022