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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.01.2022

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.22103 of 2021
(Through Video Conferencing)

M/s. AKCT Chindambaram Cotton Mill Private Limited,
Represented by its General Manager
K.Selvarajan
No.12, Haddows Road,
Chennai - 600 006.

...Petitioner

Vs

1. Tamil Nadu Generation and Distribution Corporation Limited
(TANGEDCO),
Represented by its Chairman
6th Floor, TANTRANSCO Building, No.144, Anna Salai,
Chennai - 600 002.
2. The Joint Managing Director (Finance),
TANGEDCO,
6th Floor, TANTRANSCO Building, No.144, Anna Salai,
Chennai - 600 002.
3. The Director (Finance),
TANGEDCO,
6th Floor, TANTRANSCO, Building No.144, Anna Salai,
Chennai - 600 002.
4. The Chief Financial Controller,
TANGEDCO,
6th Floor, TANTRANSCO Building, No.144, Anna Salai,
Chennai - 600 002.
5. The Superintendent Engineer,
TANGEDCO
Tiruvannamalai EDC, Vengikkal
Tiruvannamalai.

...Respondents

Prayer:Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus directing the 1st Respondent to file the returns in compliance with the provisions of the Tamil Nadu Goods and Services Tax Act, 2017 and Central Goods and Services Tax Act, 2017 respectively as requested vide



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representation dated 30.04.2021 and 04.08.2021.

For Petitioner : Mr.T.Shanmugam

For Respondents : Mr.Jai Venkatesh
Standing Counsel

ORDER

This writ petition has been filed for writ of Mandamus directing the first respondent to file the returns in compliance with the provisions of the Tamil Nadu Goods and Services Tax Act, 2017 and Central Goods and Services Tax Act, 2017 respectively as requested vide representation dated 30.04.2021 and 04.08.2021.

2. Learned Counsel for the petitioner submits that unless the tax which is collected from the petitioner paid by the respondent TANGEDCO, the petitioner will not be able to avail the input tax credit under the provisions of the aforesaid Acts.

3. Learned Counsel for the respondent, on the other hand submits that except for the month of April 2021 and August 2021 the returns have already been filed and that the returns for these two months will be filed in due course of time and therefore, submits that there is no merits in this writ petition.

4. I have heard both sides and considered the submission of the learned standing counsel for the respondent that the returns for the months which have not been filed will be filed stands recorded. The respondent is directed to file the returns within a period of four weeks from today, to facilitate the petitioner to avail input tax credit under the provisions of the respective GST enactments.

5. This writ petition stands disposed of with the above directions. There shall be no order as to costs.

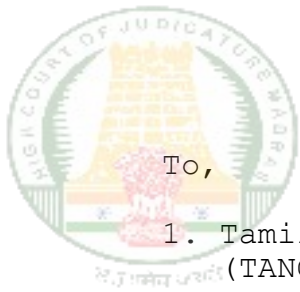
Sd/-

Assistant Registrar

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Sub Assistant Registrar

nst



To,

1. Tamil Nadu Generation and Distribution Corporation Limited
(TANGEDCO),
Represented by its Chairman
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Chennai - 600 002.
5. The Superintendent Engineer,
TANGEDCO
Tiruvannamalai EDC, Vengikkal
Tiruvannamalai.

+1cc to Mr.L.Jaivenkatesh, Advocate, S.R.No.6151

+1cc to Mr.T.Shanmugam, Advocate, S.R.No.5575

W.P.No.22103 of 2021

MT(CO)
RGA(07/03/2022)