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. Nos. 1675 & 1676 of 2017
and C.M.P. Nos. 21626, 21717 & 21718 of 2017

The Assistant Commissioner (CT)
Anna Salai II Assessment Circle
'Sire Mansion'
621, Anna Salai
Chennai 600 006 .. Appellant in both cases

Versus

Axles India Limited
Rep. by its Financial Controller
Y.Krishnamoorthy
Singaperumal Koil Road
Sriperumbudur
Kancheepuram District 602 105 .. Respondent in both cases

Common Prayer: Writ Appeals filed under Clause 15 of Letters Patent against the Common Order dated 16.06.2017 made in W.P. Nos.15192 and 15193 of 2017.

For Appellant : Mr. Harsharaj (in both cases)
Additional Government Pleader

COMMON JUDGMENT

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

These writ appeals arises from the common order dated 16.06.2017 passed by the learned Judge in W.P. Nos.15192 and 15193 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 2013-2014 & 2014-2015, availing restoration of input tax credit which was paid under protest by the assessee in the respective assessment years. Thereafter, the assessee had come up with the writ petitions in W.P.Nos. 15192 and 15193 of 2017 seeking for a direction for completion of the assessment proceedings for the respective assessment years by considering the applicability of proviso to Section 19(2)(v) of the TNVAT Act, 2006 effected by the assessee and falling under Section 8(1) of the Central Sales Act, 1956 for grant of refund of Input tax credit as well as restore the Input tax credit reversed under protest in the respective assessment years. By order dated 16.06.2017, the learned Judge disposed of the writ petitions directing the respondent therein to pass assessment orders in respective assessment years by taking into consideration the decision of this Court reported in (2017) 100 VST 158 (Mad). Challenging the same, the appellant / Revenue is before this court with these writ appeals.

3.Today, when the matters were taken up for consideration, the learned Additional Government Pleader 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 petitions are closed.

[R.M.D., J.] **[M.S.Q., J.]**
16.06.2022

Index : Yes/No
dhk

R.MAHADEVAN, J.
and
MOHAMMED SHAFFIQ, J.

dhk

W.A.No.1675 & 1676 of 2017

16.06.2022