



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 18.02.2022

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WEB COPY

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD).Nos.2212, 3061 and 3062 of 2013

W.P. (MD).No.2212 of 2013

M/s.The Metal Powder Company Limited,
Rep by its Secretary,
C.P.Chinnachamy,

... Petitioner

Vs.

The Assistant Commissioner(CT),
Thirupparankundram Assessment Circle,
Madurai-20.

...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for the records in TIN 33616230260/2008-2009 dated 07.01.2013 for the assessment year 2008-09 on the file of the respondent and quash the same as illegal, arbitrary, and against the law and direct the respondent to pass order after taking into consideration the documents such as statements, annexure, forms and bill of lading etc, filed by the petitioner along with the replies to the pre revision notice.

For Petitioner	: Mr.A.Thiyagarajan Senior Counsel For Mr.S.Karunakar
For Respondent	: Mr.S.Shaji Bino Special Government Pleader

W.P. (MD).No.3061 of 2013

M/s.The Metal Powder Company Limited,
Rep by its Secretary,
C.P.Chinnachamy,

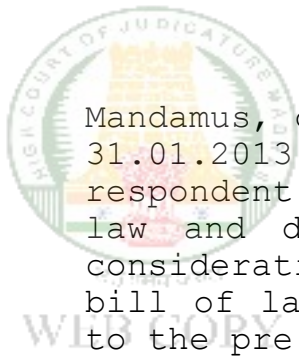
... Petitioner

Vs.

The Assistant Commissioner(CT),
Thirupparankundram Assessment Circle,
Madurai-20.

...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified



Mandamus, calling for the records in TIN 33616230260/2007-2008 dated 31.01.2013 for the assessment year 2007-2008 on the file of the respondent and quash the same as illegal, arbitrary, and against the law and direct the respondent to pass order after taking into consideration the documents such as statements, annexure, forms and bill of lading etc, filed by the petitioner along with the replies to the pre revision notice.

For Petitioner : Mr.A.Thiyagarajan
Senior Counsel
For Mr.S.Karunakar
For Respondent : Mr.S.Shaji Bino
Special Government Pleader

W.P. (MD).No.3062 of 2013

M/s.The Metal Powder Company Limited,
Rep by its Secretary,
C.P.Chinnachamy,

... Petitioner

Vs.

The Assistant Commissioner(CT),
Thirupparankundram Assessment Circle,
Madurai-20.

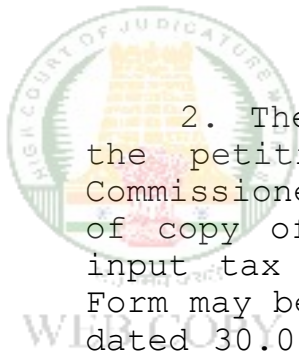
...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for the records in TIN 33616230260/2006-2007 dated 07.02.2013 for the assessment year 2006-2007 on the file of the respondent and quash the same as illegal, arbitrary, and against the law and direct the respondent to pass order after taking into consideration the documents such as statements, annexure, forms and bill of lading etc, filed by the petitioner along with the replies to the pre revision notice.

For Petitioner : Mr.A.Thiyagarajan
Senior Counsel
For Mr.S.Karunakar
For Respondent : Mr.S.Shaji Bino
Special Government Pleader

COMMON ORDER

Heard the learned senior counsel for the petitioner and recording the submission of the learned senior counsel for the petitioner that the petitioner has deposited 25% of the amount confirmed in the respective impugned orders for the three assessment years 2006-2007, 2007-2008 and 2008-2009.



2. These writ petitions are disposed of by giving liberty to the petitioner to file statutory appeal before the Appellate Commissioner within a period of thirty days from the date of receipt of copy of this order. One of the issue relating to reversal of input tax credit on CST transaction and transaction covered by T Form may be now decided by a Single Judge of this Court by an order, dated 30.08.2019, in a batch of writ petitions filed by **Tvl.Bharath Traders Vs Commissioner of commercial tax and others**, vide order, dated 10.03.2021, in the case of same assessee in W.P.(MD).No.14038 of 2018.

3. If such appeals are filed by the petitioner before the Appellate Commissioner within such time, the Appellate Commissioner shall pass appropriate orders on merits and in accordance with law within a period of two months thereafter. Liberty is given to the petitioner to produce all documents before the Appellate Commissioner in support of the appeal. The registry is directed to return the certified copy of the original order to the learned counsel for the petitioner. No costs.

Sd/-

Assistant Registrar(CS-III)

// True Copy //

/ /2022

Sub Assistant Registrar(CS)

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Note : In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the advocate/litigant concerned.

To
The Assistant Commissioner(CT),
Thirupparankundram Assessment Circle,
Madurai-20.

+1 CC to M/s.SPL GP (SR-7410 & 7408[F] dated 21/02/2022)

W.P(MD).Nos.2212, 3061
and 3062 of 2013
18.02.2022

rj(CO)
TR(07.03.2022) 3P 3C