IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.07.2023

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.No.9928 of 2021
and
W.M.P.No.10541 of 2021

Tvl.Windmill Creations,
Represented by its partner,
Nilesh Keshrimal Jain,
No.242/A, Amman Nagar,
Siruppoluvapatti,
No.15, Velampalayam,
Tirupur – 641 652. ... Petitioner

V.

The Assistant Commissioner (ST),
Gandhi Nagar Circle,
Tirupur. ... Respondent

Prayer: Writ petition filed under Article 226 of the Constitution of India, praying to issue a writ of certiorari calling for the records on the file of the respondent in TIN:33752393057 / 2013-2014 dated 17.03.2021 and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

For Petitioner : Mr.R.Senniappan

For Respondent :Mr.T.N.C.Kaushik,
Additional Government Pleader

ORDER

When the matter is taken up for hearing, the learned counsel for the petitioner and the respondent in unison submitted that the issue raised in the writ petition viz., scope of the proviso to Section 19(2)(v) of the Tamil Nadu Value Added Tax, 2006, stands covered by the judgment of the Division Bench of this Court in W.A.Nos.1260 of 2017 etc., batch dated 31.03.2022.

2. In view of the same, the impugned assessment proceeding is set-aside in respect of denial / rejection of the claim of Input Tax Credit invoking proviso to Section 19(2)(v) of the Tamil Nadu Value Added Tax, 2006 and the writ petition stands disposed of with a direction to the respondent to examine the claim to Input Tax Credit in accordance with the law laid down by the Division Bench of this Court in W.A.Nos.1260 of 2017 etc., batch within a

period of 8 weeks from the date of receipt of a copy of this order. Consequently, the connected writ miscellaneous petition is closed. No costs.

05.07.2023

Internet: Yes/No
Index: Yes/No
Speaking / Non-speaking order
shk

To
The Assistant Commissioner (ST),
Gandhi Nagar Circle,
Tirupur.

MOHAMMED SHAFFIQ,J.
Shk

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