



W.P.No.9574 of 2020

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.03.2023

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.No.9574 of 2020
and W.M.P.No.11690 of 2020

Mudhra Fine Blanc Private Limited
28/1 Musiri Subramaniam Road,
Mylapore, Chennai – 600 004.

.. Petitioner

vs

The Commercial Tax Officer,
Mylapore Assessment Circle,
Greenways Road,
Chennai 600 028.

.. Respondent

Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari calling for the records on the files of the First Respondent herein in TIN.33490702587/2014-15, dated 13.03.2020.

For Petitioner : Mr.N.Inbarajan

For Respondent : Mr.Prashanth Kiran
Government Advocate (Taxes)

ORDER

Mr.Prashanth Kiran, learned Government Advocate (Taxes) appears for the respondent and states that the issue that arises for determination in this writ petition relates to reversal of ITC under Section 19(2)(5) of Tamil Nadu Value Added Tax, 2006 (in short, 'the Act').



W.P.No.9574 of 2020

WEB COPY

2. In view of the decision of Division Bench of this Court in the case of *State of Tamil Nadu vs Everest Industries* [W.A.No.1260 of 2017 dated 31.03.2022], the revival of ITC is set aside. To be noted that the State has filed an appeal against the aforesaid decision pending in S.L.P.Dairy No. 58115 of 2023.

3. The impugned order is set aside and this writ petition, allowed. No costs. Connected miscellaneous petition is closed.

09.03.2023

Index:Yes/No
Neutral Citation:Yes
ssm

To

The Commercial Tax Officer,
Mylapore Assessment Circle,
Greenways Road,
Chennai 600 028.



WEB COPY



W.P.No.9574 of 2020

DR. ANITA SUMANTH,J.

ssm

W.P.No.9574 of 2020

09.03.2023