



WEB COPY



W.P.No.18927 of 2020

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.04.2023

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.No.18927 of 2020

M/s.Arunnachala Impex Private Limited
Rep. by its Managing Director S.Kalaivani
No.192/237, Thambu Chetty Street,
Parrys, Chennai - 600 001.

.. Petitioner

vs

State Tax Officer,
Harbour Assessment Circle,
No.116, Angappa Naicken Street,
Chennai - 600 001.

.. Respondent

Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari to call for impugned proceedings of the respondent passed in TNVAT/33250021294/2014-15 dated 22.07.2015 and quash the same as per law laid down by this Court judgment reported in 96 VST 315.

For Petitioner : Mr.P.V.Ravikumar

For Respondent : Mrs.K.Vasanthamala
Government Advocate

ORDER

Mr.P.V.Ravikumar, learned counsel for petitioner and
Mrs.K.Vasanthamala, learned Government Advocate would submit



W.P.No.18927 of 2020

in one voice that the issue that arises in this writ petition relating to reversal of input tax credit pursuant to cancellation of selling / purchasing registration, is covered in favour of the petitioner.

2. They cite the decision of Apex Court in the case of *State of Maharashtra v Suresh Trading Company* (1997) 11 SCC 378 and a decision of Division Bench of this Court in the case of *Assistant Commissioner (CT) Broadway Assessment Circle, Chennai v Bhairav Trading Company* [(2016) 95 VST 315 (Mad)]. In light of the aforesaid, impugned order of assessment is set aside and this writ petition is allowed. No costs.

10.04.2023

Index:Yes/No
Neutral Citation:Yes
ssm

To:

The State Tax Officer,
Harbour Assessment Circle,
No.116, Angappa Naicken Street,
Chennai - 600 001.



WEB COPY



W.P.No.18927 of 2020

DR. ANITA SUMANTH,J.

ssm

W.P.No.18927 of 2020

10.04.2023