



WEB COPY



W.P.Nos.5725 and 5731 of 2021

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.07.2023

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.Nos.5725 and 5731 of 2021

and

W.M.P.Nos.6341 and 6345 of 2021

M/s UKL Instruments Pvt.Ltd.,
Represented by its Managing Director,
Mr.Y.K.Udhayashankaran,
No.232, 7th Street Astalakshmi Nagar,
Alapakkam, Chennai 600 116. ... Petitioner in both writ petitions

V.

The Assistant Commissioner (CT),
Office of Assistant Commissioner (CT),
Porur Assessment Circle,
Station:No:3/1790, Kundrathur Main Road,
Madhananthapuram, First Floor,
Chennai 600 125. ... Respondent in both writ petitions

Common Prayer: Writ petitions filed under Article 226 of the Constitution of India, praying to issue a writ of certiorari calling for the records on the file of



W.P.Nos.5725 and 5731 of 2021

the respondent comprised in the impugned orders for the assessments 2013-14 and 2014-15 respectively bearing TIN:33831385571/2013-14 dated 16.12.2016 and quash the same.

For Petitioner in both writ petitions : Ms.P.Jayalakshmi

For Respondent in both writ petitions : Ms.Amritha Dinakaran,
Government Advocate

COMMON 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 these writ petitions 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 proceedings are 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 petitions 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



W.P.Nos.5725 and 5731 of 2021

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 petitions are closed. No costs.

05.07.2023

Internet: Yes/No

Index: Yes/No

Speaking / Non-speaking order

shk

To
The Assistant Commissioner (CT),
Office of Assistant Commissioner (CT),
Porur Assessment Circle,
Station:No:3/1790, Kundrathur Main Road,
Madhananthapuram, First Floor,
Chennai 600 125.



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MOHAMMED SHAFFIQ,J.
Shk

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