



WEB COPY



W.P. Nos. 29758 & 29759 of 2017

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.01.2023

CORAM

THE HON'BLE MR. JUSTICE S. VAIDYANATHAN

AND

THE HON'BLE MR. JUSTICE MOHAMMED SHAFFIQ

W.A. Nos. 29758 & 29759 of 2017

&

W.M.P. Nos. 32102 & 32103 of 2017

Tvl. Rasandik Auto Components Pvt. Ltd.,
represented by its Manager,
D. No. 173/88, First Cross Kuringee Nagar,
Behind TVS Petrol Bunk Thally Road,
Andhivadi HCF Post, Hosur 635110.

..Petitioner in both
writ petitions

Vs.

The Assistant Commissioner (CT),
Hosur, South.

..Respondent in both
writ petitions

Prayer: Petition under Article 226 of the Constitution of India
praying for issue of a Writ of Certiorari to call for the records of the
proceedings of the respondent dated 31.07.2017 in CST Nos.
1115889/2014-15 & 1115889/2015-16 and quash the same.

For Petitioner :: Mr.Adithya Reddy



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W.P. Nos. 29758 & 29759 of 2017

For Respondent :: Mr.M. Venkateswaran,
Special Govt. Pleader

COMMON ORDER

S. VAIDYANATHAN,J.

AND

MOHAMMED SHAFFIQ,J

The writ petitions have been filed challenging the order dated 31.07.2017 passed in C.S.T Nos. 1115889/2014-15 & 1115889/2015-16 respectively passed by the respondent and quash the same.

2. It is submitted in unison by the learned counsel for the petitioner and the respondent that the impugned order, insofar as it reverses input tax credit under Section 19(2)(v) of Tamil Nadu Value Added Tax Act, 2006 is covered by the orders of the Division Bench of this Court in W.A. No. 1260 of 2017 batch dated 31.03.2022.

3. Therefore, the matters are remitted back to the Assessing Officer for re-determining the reversal of input tax credit if any in terms of the above judgment of the Division Bench. In respect of the remaining issues, the assessment order remains undisturbed.



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WEB COPY 4. The writ petitions are disposed of with the above direction.

No costs. Connected W.M.P.s are closed.

nv

(S.V.N.J.) (M.S.Q.J.)
09.01.2023

To

The Assistant Commissioner (CT),
Hosur, South.

S. VAIDYANATHAN,J.

AND



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nv

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