IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.09.2024

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.2166 and 2168 of 2022
and
W.M.P.Nos.18716 and 18704 of 2022

M/s.Bindal Agencies Private Limited,
(Represented by its Managing Director,
Mr.Ravi Saraf),
No.12/2, Venkatachala Mudali Lane,
Parrys, Chennai – 600 003. ... Petitioner in both W.Ps

Vs.

The State Tax Officer (ST),
Park Town Assessment Circle,
Integrated Commercial Taxes Building,
Room No.306,
Elephant Gate Bridge Road,
Chennai – 600 003. ... Respondent in both W.Ps

Prayer in W.P.No.2166 of 2022: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the respondent herein in TIN/33640301167/2009-10 dated 23.09.2021 and quash the same, insofar as it relates to reversal of input tax credit of Rs.63,142/- and penalty of Rs.31,571/-.

Prayer in W.P.No.2168 of 2022: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the respondent herein in TIN/33640301167/2010-11 dated 23.09.2021 and quash the same, insofar as it relates to reversal of input tax credit of Rs.18,280/- and penalty of Rs.9,140/-.

For Petitioner (in both W.Ps)	: Mr.N.Prasad
For Respondent (in both W.Ps)	: Ms.Amirtha Poonkodi Dinakaran Government Advocate

COMMON ORDER

In these two writ petitions, the petitioner has challenged the impugned Assessment Orders dated 23.09.2021 for the Assessment Years 2009-2010 and 2010-2011 under the Tamil Nadu Value Added Tax Act, 2006.

2. The impugned orders preceed separate Show Cause Notices both dated 05.07.2016 which were replied by the petitioner. The dispute in these two cases primarily concerned denial of input tax credit availed on the tax paid by the selling dealer viz., Tvl.Shree Marine Exports who had sold Vishesh Krishi and Gram Udyog Yojana scrip issued under the

relevant Foreign Trade Policy issued under the provisions of the Foreign Trade and Development Act, 1992. The only ground on which the input tax credit was sought to be denied to the petitioner was on the ground that the selling dealer namely Tvl.Shree Marine Export registration's was cancelled on the date of purchase of the scripts during the respective Assessment Years.

3. In the reply filed before the respondent for the respective Assessments on 09.09.2016, the petitioner has clearly brought out, the fact that the registration of the selling dealer namely Tvl.Shree Marine Exports has been restored by the Joint Commissioner in the exercise of its Revisional power on 13.06.2013 with retrospective effect from 01.01.2007 to 31.03.2011.

4. A reading of the impugned order indicates that there is no clear discussion on the same. Copy of the order of the Joint Commissioner, Chennai (Central Division) has also been filed along with the typed set filed in support of the above two writ petitions.

5. Considering the same, I am of the view, the impugned orders

both dated 23.09.2021 are liable to be quashed. Since the impugned orders are non speaking in nature, both the cases are remitted back to the respondent to pass a fresh assessment order as expeditiously as possible considering the reply dated 09.09.2016 of the petitioner. Since the dispute pertains to the Assessment Years 2009-2010 and 2010-2011, it is expected that the respondent will pass a fresh order on merits as expeditiously as possible preferably within a period of six months from the date of receipt of a copy of this order after hearing out the petitioner.

6. These Writ Petitions stand allowed with the above observations. No costs. Consequently, connected writ miscellaneous petitions are closed.

24.09.2024

Internet : Yes/No
Speaking Order/Non-Speaking Order
Neutral Citation : Yes/No
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To

The State Tax Officer (ST),
Park Town Assessment Circle,
Integrated Commercial Taxes Building,
Room No.306,
Elephant Gate Bridge Road,
Chennai – 600 003.

C.SARAVANAN, J.

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