IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02.06.2015

CORAM

The Hon'ble Mr. Justice SATISH K.AGNIHOTRI
and
The Hon'ble Mr.Justice M. VENUGOPAL

W.A.Nos.648 & 649 of 2015

M/s. Kevin Electricals Pvt. Ltd.,
rep. By its Managing Director
Mr. L. Wilson Susairaj,
No. 7 Arunachalpuram 2nd street,
Adyar, Chennai.20. ...Appellant
(In both W.As.)

Vs.

1. The Assistant Commissioner (CT),
Adyar I Assessment Circle,
Chennai.

2. The Special Commissioner &
Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai 600 005. ... Respondents
(In both W.As.)

Writ Appeals filed under Clause 15 of the Letters Patent against the order dated 09.01.2015 made in W.P.No. 12994 & 12995 of 2014.

Petitions presented under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records of the proceedings of the 1st respondent in TIN No.33680862581/2007-2008, 2008-2009 respectively and quash the assessment order dated 21.02.2014 as being contrary to section 18 (1) (ii) of Tamilnadu Value Added Tax Act 2006.

For Appellant : Mr. S. Murugappan

For Respondents : Mr. Kanmani Annamalai
Govt. Advocate (Taxes)

COMMON JUDGMENT

(Judgment of the Court was delivered by Satish K.Agnihotri,J.)

Assailing the legality and validity of the common order dated 09.01.2015 passed in W.P.Nos. 12994 and 12995 of 2014, the assessee has come up with the instant writ appeals on the ground that it is entitled to full exemption under the provisions of Section 18(1) of the Tamil Nadu Value Added Tax Act (for short "the TNVAT Act") as the supply of goods made to a unit in the Special Economic Zone is Zero Rated Sale. As the sale is rated to be Zero Rated Sale, the Assessing Officer, without considering all the facts of the case, particularly, the case projected by the assessee, has passed the assessment order de-hors the legal provisions involved therein.

2. The learned Single Judge, after considering all aspects of the case, has granted liberty to take re-course to the Appellate Authority by way of filing an appeal, within a period of eight weeks from the date of receipt of a copy of the order. It was further directed that the Appellate Authority shall entertain such appeal, if so filed, without reference to limitation, if any.

3. We have examined the case at length. We are of the considered view that the issue involved herein is a question of fact, which can be examined by the Appellate Authority properly. There is no reason to entertain the writ petitions directly in exercise of Writ Jurisdiction. Thus, we do not find any infirmity or irregularity in the common order sought to be impugned before us in these writ appeals. We make it clear that if the appeal is preferred within the specified time, the Appellate Authority shall consider and decide the same expeditiously.

4. With the aforestated observations, these writ appeals stand disposed of, reserving liberty to the appellant to raise all the available issues on law as well as on facts, before the Appellate Authority. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS-III)

//True Copy//

Sub Assistant Registrar

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To

1. The Assistant Commissioner (CT),
   Adyar I Assessment Circle,
   Chennai.

2. The Special Commissioner &
Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai 600 005.

2 CCs to Mr. S. Murugappan, Advocate SR.No. 25883

TEJ (CO)
PSI (16.06.2015)