

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.07.2015

CORAM :

THE HONOURABLE MR.JUSTICE T.RAJA

W.P.No.19115 of 2015

Rajeswari Steels Pvt. Ltd.
Repd. by its Managing Director
Mr.G.Balakrishnan
7/2V Vallampalayam Road
Kalapatti Post Coimbatore-641 035.

... Petitioner

Vs

The Assistant Commissioner
of Commercial Taxes
Avarampalayam Circle
Coimbatore-641 035.

... Respondent

PRAYER : The Writ petition is filed under Article 226 of the Constitution of India praying for a Writ of mandamus to direct the respondent to grant the input Tax credit to the petitioner company in respect of Sales to 100% Export Oriented Unit as per Section 18 of the Tamilnadu Value Added Tax Act 2006.

For Petitioner : Mr.K.Thilageswaran

For Respondent : Mr.ANR.Jayapratap,
Government Advocate (T)

O R D E R

Heard the learned counsel for the petitioner and Mr.ANR.Jayapratap, learned Government Advocate (Taxes), who took notice for the respondent and with their consent, the main writ petition is taken up for disposal at the admission stage itself.

2. This writ petition has been filed by M/s Rajeswari Steels Pvt. Ltd., represented by its Managing Director G.Balakrishnan, seeking a limited prayer to direct the Assistant Commissioner of Commercial Taxes, Avarampalayam Circle, Coimbatore, the respondent

herein to grant the input Tax credit to the petitioner company in respect of Sales to 100% Export Oriented Unit, as per Section 18 of the Tamilnadu Value Added Tax Act 2006 (hereinafter referred to as the Act), within a specified period.

3.1 The case of the petitioner is that the petitioner Company is engaged in the manufacture of peeled bars, bright bars and ground bars of steel, after registered under the Act as a dealer with PIN.No.33382223365. According to the petitioner, the goods are supplied to various companies including 100% Export Oriented Units. One of their buyers M/s Rieter LMW Machineries Limited, is 100% Export Oriented Unit and hence they are effecting supplies of finished bars of various specifications regularly to them since financial year 2006-2007 till now through proper invoice.

3.2. It is the further case of the petitioner that as per the relevant provisions of the Act, supplies to the 100% Export Oriented Unit is falling under Zero Rate Sales Category and as such they are eligible for claiming Input Tax Credit. Therefore, the petitioner, has made several representations to the respondent along with the relevant details claiming Input Tax Credit for the assessment year 2006-2007 onwards and their consistent efforts to claim the Input Tax Credit for the supplies have not yielded any result so far. Therefore, the petitioner has filed this writ petition seeking a direction to the respondent to consider and pass orders on the pending representations dated 11.06.2014 and 07.10.2014.

4. This Court, without going into the merits of the writ petition, considering the limited prayer sought for by the petitioner, direct the respondent to consider and pass orders on the aforementioned representations of the petitioner on merits and in accordance with law, within a period of two weeks from the date of receipt of a copy of this order.

The writ petition is disposed of accordingly. No costs.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

rg

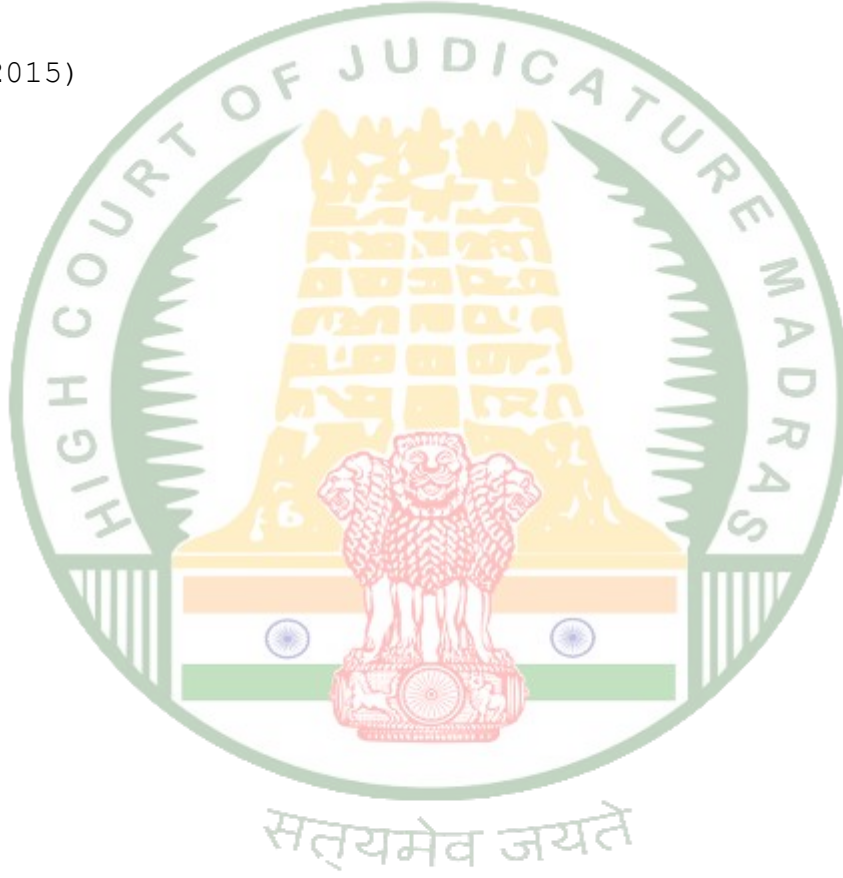
To

The Assistant Commissioner of Commercial Taxes
Avarampalayam Circle,
Coimbatore-641 035.

+1cc to Mr.Iqubal, Advocate, S.R.No.32893
+1cc to the Government Pleader, S.R.No.33015

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VD(CO)
CA(14/07/2015)



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