

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 29.01.2015

Coram

The Honourable Mr.Justice S.VAIDYANATHAN

W.P.No.1977 of 2015

M/s.Kriticons Limited
rep.by its Authorised Signatory ... Petitioner

vs.

Assistant Commissioner(CT),
Broadway Assessment Circle,
Chennai-600 001 Respondent

Writ petition filed under Article 226 of the Constitution of India praying for issuance of a writ of mandamus to direct the respondent to issue certificate in Form-S for the non-liability of works contract tax as per Rule 9(2) of the Tamil Nadu Value Added Tax Rules read with Section 10(1)(ii) of Tamil Nadu Value Added Tax Act, 2006.

For Petitioner : Mr.C.Bakthasiromoni

For respondent : Mr.V.Haribabu,A.G.P.(T)

ORDER

This writ petition has been filed for a mandamus to direct the respondent to issue certificate in Form-S for the non-liability of works contract tax, as per Rule 9(2) of the Tamil Nadu Value Added Tax Rules read with Section 10(1)(ii) of Tamil Nadu Value Added Tax Act, 2006.

2. Heard the learned counsel for the petitioner and the learned Additional Government Pleader appearing for the respondent.

3. The learned counsel for the petitioner submitted that the petitioner requires Form-S for the non-liability of works contract tax, in terms of Rule 9(2) of the Tamil Nadu Value Added Tax Rules read with Section 10(1)(ii) of the Tamil Nadu Value Added Tax Act, 2006. He has also submitted that the petitioner has fulfilled all the conditions required under the provisions of Act and Rules.

4. The learned Additional Government Pleader appearing for the respondent submitted that if the petitioner fulfills all the conditions required under the Act, the respondent has no objection in issuing Form-S, within the time to be stipulated by this Court.

5. In view of the above submission, the respondent is directed to issue Form-S to the petitioner, subject to the petitioner fulfilling all the conditions required under the Act, before the end of February, 2015.

5. The writ petition is disposed of accordingly. No costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

msk

To
The Assistant Commissioner(CT),
Broadway Assessment Circle,
Chennai-600 001.

+ 1 cc to Special Government Pleader Sr.4808

+ 1 cc to Mr.C. Bakthasiromoni, Advocate SR.4614

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RSI(CO)
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