IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 02.06.2016

Coram

The Hon'ble Mr.Justice T.S.Sivagnanam

Writ Petition No.10505 of 2015
and
M.P.No.1 of 2015

Vetrivel Explosives (P) Ltd.,
rep. by its Managing Director R.Vijayakannan,
No.135, Kennedy Nagar,
Suramangalam, Salem - 636 005. ...Petitioner

Vs.

The Assistant Commissioner (CT)
Suramangalam Circle,
Salem. ...Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorari, to call for records from the fileS of the respondent in its impugned order made in TIN : 33142801908/2013-14, dated 06.11.2014, and to quash the same as illegal and arbitrary.

For Petitioner : Mr.S.Rajasekar

For Respondent : Mr.S.Kanmani Annamalai
Additional Government Pleader

O R D E R

The petitioner, who is a registered dealer, under the provisions of Tamil Nadu Value Added Tax Act 2006, is engaged in the business of supply of explosives to Neyveli Lignite Corporation Limited (NLC). The issue is whether the explosive materials supplied by the petitioner to NLC, are used in the generation, transmission and distribution of electricity for the subject assessment year 2013-2014.

2. It is seen that the petitioner's case was not accepted, and order has been passed by the Assessing Officer, stating that the explosives are not used for production of electrical power.

3. The learned counsel appearing for the petitioner submits that, in respect of the previous assessment years, NLC had certified that the explosives supplied by the petitioner are used in generation of electricity, and the said certificate found favour with the Assessing Officer. Therefore, it is the submission of the learned counsel that there should be uniformity in the matter, and the same yardstick should have been applied for the year 2013-2014.

4. Heard the learned Additional Government Pleader for the respondent, on the above submissions.

5. Though the learned counsel appearing for the petitioner would state that NLC had certified that the explosives supplied by the petitioner are used in generation of electricity, and the said certificate found favour with the Assessing Officer, however, the said certificate was neither placed before the Assessing Officer when the present assessment order was passed, nor, it was placed before this Court in the typed set of papers. Therefore, if the petitioner is in possession of such certificate, liberty is granted to the petitioner to file a Rectification Petition before the respondent, along with the certificate, and if such Petition is filed, the same shall be dealt with by the respondent, in accordance with law, after affording an opportunity of personal hearing. Accordingly, the Writ Petition is disposed of. Consequently, connected Miscellaneous Petition is closed. No costs.

sd

Sd/-
Asst.Registrar

/true copy/

Sub Asst. Registrar

To

The Assistant Commissioner (CT)
Suramangalam Circle, Salem.

+ 1 cc to M/s.R.Hemalatha, Advocate Sr 29633

+ 1 cc to The Spl.Govt.Pleader (Taxes), High Court, Mds-104.
Sr 29562

KR/15/6/16

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