

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE:16.06.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.Nos.20349 to 20352 of 2016

and

W.M.P.Nos.17470 to 17473 of 2016

Tvl. Shrie Harivallabi Spinners Pvt. Ltd.,  
Represented by its Director  
R.Krishnamoorthy  
No.3/225, Sankagiri Main Road  
Vediyarasampalayam  
Pallipalayam, Erode-638 009.

... Petitioner in all W.Ps

Vs.

1.The Authority for Clarification and Advance Ruling  
(U/s.48-A of the TNVAT Act, 2006)  
Office of the Principal Commissioner and  
Commissioner of Commercial Taxes  
2<sup>nd</sup> Floor, Chepauk, Chennai - 600 005

2.The Assistant Commissioner (CT) (FAC)  
Tiruchengode Rural Circle  
Tiruchengode  
Namakkal District

... Respondents in all W.Ps

3.

Prayer: These Writ Petitions are filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorari calling for the records on the file of the 2<sup>nd</sup> respondent in TIN33453205015/2012-13, TIN33453205015/2013-14, TIN33453205015/2014-15 and TIN33453205015/2015-16 dated 20.04.2016 and quash the same as being without jurisdiction and authority of law.

For Petitioner : Mr.R.Senniappan  
in all W.Ps

For Respondent : Mr.Manoharan Sundaram  
in all W.Ps Additional Government Pleader

## C O M M O N   O R D E R

Heard Mr.R.Senniappan, learned counsel appearing for the petitioner and Mr.Manoharan Sundaram, learned Additional Government Pleader appearing for the respondent. With the consent of learned counsel appearing on either side, the writ petitions themselves are taken up for final disposal.

2. The petitioner has filed these writ petitions to quash the notices issued by the respondent dated 20.06.2014 for the Assessment Years 2012-13, 2013-14, 2014-15 and 2015-16, therein the respondent is proposed to reject the petitioner's claim based upon a clarification issued by the Authority for Clarification and Advance Ruling by clarification dated 14.02.2013. The matter pertains to the sale of 100% VSF Hank Yarn. Identical issue came up for consideration before this Court in the case of Tvl.Deventhira Spinners Private Ltd., Vs. The Authority for Clarification and Advance Ruling and another in W.P.No.1509 and 1510 of 2014. After considering all the issues, this Court issued the following direction:

"5.Accordingly, without setting aside the clarification dated 14.02.2013, liberty is granted to the petitioner to file a review before the first respondent within a period of two weeks from the date of receipt of a copy of this order. On such review application being filed, the first respondent shall consider the same on merits and pass a reasoned order within a period of six weeks thereafter. Till such orders are passed by the first respondent, the show-cause notice dated 23.11.2013 shall be kept in abeyance."

3. In the instant cases also, the authority proposed to reject the claim for exemption made by the petitioner by referring to the Advance Ruling dated 14.02.2013. The present petitioner is similarly placed as that of the other writ petitioners and hence, this Court is of the view that similar directions can be issued in the present cases also.

4. Accordingly, while directing the respondent to keep in abeyance the impugned show-cause notices, there will be a direction to the petitioner to file a review application before the first respondent to review the clarification dated 14.02.2013 and if such review application is filed, the same shall be heard along with the other connected review filed by the Deventhira Spinners Private Ltd., which is stated to be pending before the first respondent.

5. The writ petitions are disposed of with the above direction. No costs. Consequently, the connected miscellaneous petitions are closed.

gpa

Sd/-  
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

1. The Authority for Clarification and Advance Ruling  
(U/s.48-A of the TNVAT Act, 2006)  
Office of the Principal Commissioner and  
Commissioner of Commercial Taxes  
2<sup>nd</sup> Floor, Chepauk, Chennai - 600 005
2. The Assistant Commissioner (CT) (FAC)  
Tiruchengode Rural Circle  
Tiruchengode  
Namakkal District.

+1cc to Mr.R.Senniappan, Advocate S.R.No.33360

+1cc to The Spl.Government Pleader (Taxes), Hct, Mds-104.  
S.R.No.33542

KR/17/6/16

W.P.Nos.20349 to 20352 of 2016  
and  
W.M.P.Nos.17470 to 17473 of 2016

WEB COPY