

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.01.2016

CORAM

THE HONOURABLE MR.JUSTICE R.MAHADEVAN

W.P.No.40226 of 2015

M/s.PUNJ LLOYD LIMITED,
represented by the authorised Signatory,
20, Jeewanlal Nagar,
1st Cross Street,
near ajax bus stand
Thiruvottiyur,
Chennai 600 019.

..Petitioner

Vs

The Assistant Commissioner (CT)
Thiruvottiyur Assessment Circle,
791, T.H. Road, Chennai 600 019.

.. Respondent

Prayer: Writ petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus to direct the respondent herein to issue the certificate in Form "S" as provided under clause (c) of the first proviso to Section 13 (1) of the Tamilnadu Value Added Tax Act, 2006 read with Rule 9(2) of the Tamil Nadu Value Added Tax Rules, 2007.

For Petitioner : M/s. Aparna Nandakumar

For Respondents : Mr.S.Manoharan Sundaram
Addl. Govt. Pleader (T)

O R D E R

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

2. The petitioner has come forward with this writ petition for a direction to the respondent for issuance of certificate in Form "S" as provided under clause (c) of the first proviso to Section 13 (1) of the Tamilnadu Value Added Tax Act, 2006, read with Rule 9 (2) of the Tamil Nadu Value Added Tax Rules, 2007.

3. The petitioner, by a letter dated 15.10.2015, requested the respondent to issue Form 'S' declaration under Section 13(1) of Tamilnadu Value Added Tax Act, 2006. Despite several

representations, attempts, the respondent/Assistant Commissioner (CT) did not consider the same and hence the petitioner is before this Court.

4. Upon notice, learned Additional Government Pleader (Taxes), today produced a communication received from the respondent in Rc.No.594/2015/A3, dated 29.12.2015, wherein, referring to the clause (c) of the first proviso to Section 13(1) of Tamilnadu Value Added Tax read with Rule 9(2) of the Tamilnadu Value Added Tax Rules, the respondent has observed that the request of the petitioner is under consideration.

5. Hence, recording the submission of the learned Additional Government Pleader as well as the letter dated 29.12.2015, this Writ Petition is disposed of with a direction to the respondent to consider the claim of the petitioner and pass appropriate orders for issuing Form 'S' declaration within a period of two weeks from the date of receipt of a copy of this order. No costs.

Sd/-
Asst.Registrar (CS IV)

/true copy/

Sub Asst. Registrar

msr

To

The Assistant Commissioner (CT)
Thiruvottiyur Assessment Circle,
791, T.H. Road, Chennai 600 019.

1 cc to Mrs. Aparna Nandakumar, Advocate, Sr. 303
1 cc to Spl.G.P. (T) Sr. 139

सत्यमेव जयते

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