



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 19.07.2016

CORAM:

THE HONOURABLE MR.JUSTICE T.RAJA

W.P.(MD)No.12203 of 2016

WEB COPY

S.R.P.Clean Enviro Engineers Pvt. Ltd.,
Rep. By its Manager,
P.Chiranjeevi Reddi

: Petitioner

Vs.

1.The Commercial Tax Officer,
Nagercoil (Rural) Assessment Circle,
Mead Street,
Nagercoil,
Kanyakumari District.

2.The Nagercoil Municipality,
Rep. By its Commissioner,
Municipal Office,
Nagercoil - 629 001.

: Respondents

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus directing the first respondent to consider the representation of the petitioner, dated 17.03.2016 on merits, after granting to the petitioner an opportunity being heard and grant the "Form-S" certificate under Section 13(1)(c) of the Tamil Nadu Value Added Tax Act read with Rule 9(2) of the Tamilnadu Value Added Tax Rules to the petitioner within a stipulated time.

For petitioner :Mr.M.Azeem

For R-1 :Mr.R.Karthikeyan,
Additional Government Pleader

ORDER

The Petitioner S.R.P.Clean Enviro Engineers Pvt. Ltd., represented by its Manager P.Chiranjeevi Reddi, has filed this Writ Petition under Article 226 of the Constitution of India, seeking for issuance of a Writ of Mandamus directing the first respondent to consider their representation, dated 17.03.2016 on merits, after granting an opportunity of being heard and grant "Form-S" certificate under Section 13(1)(c) of the Tamil Nadu Value Added Tax Act read with Rule 9(2) of the Tamilnadu Value Added Tax Rules, within a stipulated time.

2. The learned counsel for the petitioner submitted that the petitioner entered into a contract with the second respondent, which is purely a service contract. The contract does not involve transfer of any property in goods, either in the same form or some other form in execution of works contract, namely transportation of Municipal sold

<https://hseccs.courts.gva.nic.in/> 3, 4, 5, 6, 7, 26, 27, 28, 29, 45 in Zone-I and Ward No.8, 9, 10, 11, 13, 30, 31, 32, 33, 34 in Zone-II and Ward Nos.12, 20, 21, 22, 23, 40, 41, 42, 46, 47, 49, 50, 51 and 52 in Zone-III for a



period of three years. He further submitted that as per Rule 9(2) of the Tamilnadu Value Added Tax Rules, no liability certificate in respect of the work contract shall be issued by the Assessing Authority of the Contractor in Form 'S'. The said certificate shall be issued by the Assessing Authority, on application by the Contractor and after verifying the details for the grant of the certificate for exemption from payment of tax on the contract. But, in the present case, although a representation has been made by the petitioner seeking issuance of Form-S certificate, there is no response is forthcoming. Hence, the petitioner has come to this Court with this Writ Petition.

3. Mr.R.Karthikeyan, learned Additional Government Pleader takes notice for the respondents and seeks two weeks time to dispose of the representation submitted by the petitioner.

4. Recording his submission, the first respondent is directed to consider the representation of the petitioner, dated 17.03.2016, on merits and in accordance with law, within a period of two weeks from the date of receipt of a copy of this order.

With the above direction, the Writ Petition is disposed of. No Costs.

Sd/
Assistant Registrar(AS)

/TRUE COPY/

Sub Assistant Registrar

To
1.The Commercial Tax Officer,
Nagercoil (Rural) Assessment Circle,
Mead Street,
Nagercoil,
Kanyakumari District.

2.The Commissioner,
Nagercoil Municipality,
Municipal Office,
Nagercoil - 629 001.

+1cc to M/S.S.Karunakar, Advocate in SR.No.37630
+1cc to Special Government Pleader in SR.No.37920

W.P. (MD) No.12203 of 2016
19.07.2016

pm
PA/SK-SKN/SAR I/27.07.2016/2P/5C