IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.06.2017

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THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

W.P.No.14946 of 2017
and
WMP.No.16178 of 2017

Tvl.Prince Yarn India Limited
Represented by its Managing Director, S.Thangaraj
No.468, Paalikattur Street,
Vediyarasampalayam
Pallipalayam Agraharam (PO)
Erode - 638 008. ...Petitioner

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,
2nd Floor, Chepauk, Chennai-600 005.

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

Prayer:

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the files of the 2nd respondent in TIN.33813204041/2015-16 dated 29.05.2017 and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

For Petitioner: Mr.R.Senniappan

For Respondents: Mr.S.Kanmani Annamalai
Additional Government Pleader (Tax)

ORDER

Mr.S.Kanmani Annamalai, learned Additional Government Pleader (Tax) takes notice on behalf of the respondent. By consent of the parties, the main writ petition itself is taken up for final disposal at the admission stage itself.

2. The petitioner is aggrieved by the notice of proposal dated 29.05.2017.

3. It is represented by both sides that in similar writ petitions filed in W.P.Nos.20349 to 20352 of 2016, this Court directed the respondent therein to keep the impugned show cause notice in abeyance and further directed the petitioner therein to file a review application before the Authority for Clarification and Advance Ruling to review the clarification dated 14.02.2013. Therefore, both sides represented that similar order can be passed in this writ petition also. A perusal of the order passed by this Court in the above writ petitions on 16.06.2016 would shows that the petitioner therein were directed to file a review application before the Authority for Clarification and Advance Ruling. The findings rendered in the above writ petitions, wherein para 2 to 4 reads as follows:-

> "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:
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> "5.Accordingly, without setting aside the clarifcation 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".

4. Since the issue involved in this case is similar to the above case, the present writ petition is also disposed of, in the above lines of the order passed by this Court. Accordingly, the second respondent is directed to keep the impugned show cause notice in abeyance, till the order is passed in the review application to be filed by the petitioner before the first respondent seeking for review of the clarification dated 14.02.2013. The petitioner shall file the said review application within a period of two weeks from the date of receipt of a copy of this order. If such review is filed by the petitioner, the same shall be heard by the first respondent along with the other connected review applications. Consequently, connected miscellaneous petition is closed. No costs.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

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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,
2nd Floor, Chepauk, Chennai-600 005.

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

+1cc to the Special Government Pleader Sr.42460
+1cc to M/s.R.Senniappan, Advocate Sr.42305

W.P.No.14946 of 2017

nr[co]
srg 16/06/2017