

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.07.2017

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.16197 of 2004

M/s.Metalfab Corporation,
A/15, Mogappair Industrial Estate,
Mogappair East,
Chennai - 50.

... Petitioner

Vs.

1. The State of Tamil Nadu,
Rep. By the Deputy Commissioner (CT),
Chennai (South) Division,
PAPJM Building, Greams Road,
Chennai - 6.

2. The Tamil Nadu Sales Tax Appellate Tribunal,
Rep. By its Secretary, City Civil Court Building,
High Court Compound,
Chennai - 104.

.... Respondents

PRAYER: Writ Petition filed under Article 226 of Constitution of India praying to issue Writ of certiorarified mandamus to call for the records of the second respondent in its proceedings in STA No.781 of 2000, and quash the order dated 12.02.2004, and further direct that the turnover of Rs.9,11,517/- realised from execution of works contracts outside the State of Tamil Nadu and is therefore not liable to tax at the hands of the State of Tamil Nadu.

For Petitioner : Mr.B.Raveendran

For Respondents : Mr.K.Venkatesh,
Government Advocate

WEB COPY
ORDER

Heard Mr.B.Raveendran, learned counsel for the petitioner and Mr.K.Venkatesh, learned Government Advocate for the respondents.

2. The petitioner has challenged the order passed by the second respondent, by which the appeal filed by the Revenue

was allowed by reversing the order passed by the first respondent.

3. The legal issue is whether the nature of works performed by the petitioner is in the nature of works contract. The Hon'ble Supreme Court has settled the issue in the case of Kone Elevator India Private Limited v. State of Tamil Nadu [2014 (71) VST 1].

4. In the light of the settled legal position, the order has to be necessarily interfered with and accordingly, the impugned proceeding of the second respondent is set aside. Consequently, the writ petition is allowed. No Costs.

Sd/-
Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

rkm

To

1. The Deputy Commissioner (CT),
Chennai (South) Division,
PAPJM Building, Greams Road,
Chennai - 6.
2. The Secretary,
The Tamil Nadu Sales Tax Appellate Tribunal,
City Civil Court Building,
High Court Compound,
Chennai - 104.

+1cc to the Special Government Pleader(T), S.R.No.47309

W.P.No.16197 of 2004

GJ II(CO)
CA(19/07/2017)

WEB COPY