

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.01.2018

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.Nos.6085 & 6086 of 2014 and 22430 of 2017
and 24796 & 24797 of 2017 and 25021 of 2017

W.P.Nos.6085 & 6086 of 2014

Tvl.Rajadheepam Spinning Mills (P) Ltd.,
rep. by its Managing Director, Mr.M.Saravana,
S.F.No.161/2, Vellapparai Pudhur,
Kattipalayam, Kalaiyanur Village (PO),
Pallipalayam-638 008, Thiruchengode,
Namakkal District. 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),
Tiruchengode (Rural) Assessment Circle,
Tiruchengode, Namakkal District.
- Respondents

Prayer in W.P.No.6085 of 2014 : Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records on the files of the first respondent in A.C.A.A.R.22/12-13 dated 14.02.2013 and quash the same as being contrary to the principles of natural justice and that of the principle laid down by this Hon'ble Court in the judgment reported in (2007) 295 ITR 303 (Mad) (V.Selladurai vs. Chief Commissioner of Income-Tax (OSD) and another) and the principle laid down by this Hon'ble Court in the judgment reported in (2013) 60 VST 530 (Mad) (Sukhi Iron & Steel Company vs. Assistant Commissioner (CT), Thiruvanniyur Assessment Circle, Chennai).

Prayer in W.P.No.6086 of 2014 : Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari, calling for the records on the files of the second respondent in TIN.33613203763/2011-12 dated 27.11.2013 and quash the same as being without jurisdiction and authority of law.

W.P.No.22430 of 2017

M/s.Prince Yarnn India Limited,
rep. by its Director, S.Thangaraj,
No.468, Pallikattur Street,
Vediyarasampalayam,
Pallaipalayam Agraharam P.O.,
Erode-638 008, Erode District.

... Petitioner

Vs.

1.The Authority for Clarification and Advance
Ruling, rep. by its
Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai-600 005.

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

Prayer in W.P.No.22430 of 2017 : Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, calling for the records on the file of the first respondent in its impugned proceeding made in review of ACAAR No.22/2012-13 (Acts Cell-II/18794/2016) dated 29.06.2017, quash the same.

W.P.Nos.24796 & 24797 of 2017

M/s.Rajadheepam Spinning Mills Pvt. Ltd.,
rep. by its Managing Director, Mr.M.Saravana,
S.F.No.161/2, Vellapparai Pudhur,
Kattipalayam, Kalaiyanur Village (PO),
Pallipalayam-638 008, Thiruchengode,
Namakkal District.

... Petitioner

Vs.

1. The Assistant Commissioner (CT),
Tiruchengode Rural Assessment Circle,
Tiruchengode, Namakkal District.

2. The Authority for Clarification and Advance
Ruling, Commercial Tax Department,
Government of Tamil Nadu.

... Respondents

Prayer in W.P.No.24796 of 2017 : Petition filed under Article 226 of the Constitution of India for issuance of Writ of

Certiorari, calling for the records relating to the pre-assessment notice of the first respondent dated 30.06.2017 issued to the petitioner in S.T.33803205065/2015-16, in so far as it deals with claim of exemption to Hank Yarn and quash the same.

Prayer in W.P.No.24797 of 2017 : Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari Mandamus, calling for the records relating to the order passed by the second respondent dated 29.06.2017 in Review of ACAAR No.22/2012-13 quash the same and consequently forbear the first respondent from levying tax on Hank Yarn (VSF Hank Yarn).

W.P.No.25021 of 2017

M/s.Victory Spinning Mills Limited,
rep. by its Director, T.Balachander,
Uppupalayam, Modamangalam (PO),
Tiruchengode-637 304,
Namakkal District.

... Petitioner

Vs.

1.The Authority for Clarification and Advance
Ruling, rep. by its
Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai-600 005.

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

...

Respondents

Prayer in W.P.No.25021 of 2017 : Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari, calling for the records on the file of the first respondent in its impugned proceeding made in Review of ACAAR No.22/2012-13 (Acts Cell-II/18794/2016) dated 29.06.2017 quash the same.

For Petitioner in W.P.Nos.
6085 & 6086/2014 :Mr.R.Senniappan

For Petitioner in W.P.Nos.
22430 & 25021/2017 :Mrs.R.Hemalatha

For Petition in W.P.Nos.
24796 & 24797/2017 :Mr.Niranjan Rajagopalan
for M/s.G.R.Associates

For Respondents
(in all W.Ps.)

:Mrs.G.Dhana Madhri,
Government Advocate

: and Mr.M.Hariharan
Addl. Govt. Pleader

C O M M O N O R D E R

It is not disputed by the learned counsel on either side that the legal issue involved in these writ petitions is squarely covered by the decision of this Court in the case of M/s.Aakavi Spinning Mills Pvt. Ltd. v. The Authority for Clarification and Advance Ruling and another in W.P.Nos.17722 of 2017 etc., batch dated 13.12.2017.

2.Following the order passed by this Court, these writ petitions are dismissed. No costs.

s/d-

Assistant Registrar(CS IX)

True Copy

Sub-Assistant Registrar

abr
To

1. The Commissioner of Commercial Taxes,
The Authority for Clarification and
Advance Ruling,
2nd Floor, Chepauk, Chennai-600 005.
2. The Assistant Commissioner (CT),
Tiruchengode (Rural) Assessment Circle,
Tiruchengode, Namakkal District.

+2 Ccs to M/s.G.R. Associates, sr 4789.
+2 Ccs to Ms.R. Hemalatha, Advocate sr 4465 & 4464.
+1 CC to Mr.R.Senniappan, Advocate sr 4481.
+1 CC to Govt. Pleader sr 4938.

W.P.Nos.6085 & 6086 of 2014
and 22430 of 2017 and 24796 &
24797 of 2017 and 25021 of 2017

PVS (CO)
SP(06/02/2018)