IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 10.07.2018

Coram

The Hon'ble Mr.Justice R.Mahadevan

Writ Petition Nos.108 and 109 of 2010

M/s. Woodkraft (India) Ltd.,
2nd First Floor,
Second Main Road,
Ramakrishna Nagar, Chennai -28,
rep. by its Director,
Mr.Karan Goel ...Petitioner in both W.Ps

Vs.

The Commercial Tax Officer,
Adayar I Assessment Circle,
Green Ways Road, Chennai -28. ...Respondent in both W.Ps.

Prayer in both W.Ps.

Writ Petitions filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorarified Mandamus to call for records and to quash the proceedings of the respondent in TIN No.33441282238/2008-09, (October and November 2008) (December 2008 and January 2009) respectively dated 08.05.2009, as the same is illegal, and to direct the respondent to issue a refund of the VAT paid by the petitioner.

For Petitioner in both W.Ps. : Mr.N.Murali

For Respondent in both W.Ps. : Mr.M.Hariharan
Additional Govt.Pleader(Tax)

COMMON O R D E R

Heard Mr.N.Murali, the learned counsel appearing for the petitioner and Mr.M.Hariharan, the learned Additional Government Pleader (Tax) appearing for the respondent. Since the issue involved in both the Writ Petition is identical in nature, they were taken up together and disposed of vide this common order.

2. The petitioner is a registered dealer, on the files of the respondent, under the provisions of Tamil Nadu Value Added Tax Act, 2006 (henceforth, referred to as 'TNVAT Act') and is engaged in the business of interior decoration and they have filed the present Writ Petitions challenging the orders passed

by the respondent dated 08.05.2009, in and by which, the respondent confirmed the proposals made in the notices, dated 30.03.2009 and disallowed the claim of refund of the Input Tax Credit.

3. The short issue, which falls for consideration in both the Writ Petitions is as to whether the petitioner is entitled to the benefit of exemption, as they have done works contract for the Special Economic Zone (SEZ).

4. This Court need not labour much to decide the issue involved in the Writ Petitions, as already the issue has been settled by this Court, in several decisions, and the one of which, is the decision rendered in the case of Tulsyan Nec Limited Vs. Assistant Commissioner (CT) Harbour Assessment Circle, Chennai, reported in (2015) 82 VST 63 (Mad).

5. Thus, in the light of the aforesaid decision, both the Writ Petitions stand closed, granting liberty to the petitioner to file Petitions under Section 84 of the TNVAT Act before the Revisional Authority seeking for revision within a period of two weeks from the date of receipt of a copy of this order. If such Petitions are filed within the time stipulated by this Court, the same shall be entertained by the Revisional Authority and appropriate orders be passed without reference to the limitation aspect. No costs.

Sd/-
Assistant Registrar(CS IX)

//True Copy//

Sub Assistant Registrar

sd

To

The Commercial Tax Officer,
Adayar I Assessment Circle,
Green Ways Road, Chennai -28.

+1cc to Mr.N.Murali, Advocate, S.R.No.45251
+1cc to the Spl.Government Pleader(Tax),S.R.No.45399

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RSI(co)

rrs 6/09/2018