

IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 18.06.2018
CORAM
THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.Nos.26287 & 26288 of 2009 &
M.P.Nos.1 of 2009 (2 MPs)

NKCM Spinners
Represented by its Paqrtnr
Narendra Kumar Nakhat
No.77, West Colony
Kumarapalayam .. Petitioner in WP.No.26287/09

NKCM Spinners Pvt. Ltd.,
Represented by its Managing Director
Narendra Kumar Nakhat
No.77 West Colony,
Kumarapalayam ..Petitioner in WP.No.26288/09
v.

The Assistant Commissioner (CT)
Sankagiri .. Respondent in both WPs

W.P.No.26287/2009 : Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, to call for the records on the files of the respondent herein in his TIN No.33623224758/2007-08 (April 2007) dated 19.11.2008.

W.P.No.26288/2009 : Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, to call for the records on the files of the respondent herein in his TIN No.33883226973/2008-09 (April 2008) dated 19.11.2008.

For Petitioner : Mr.N.Inbarajan

For Respondent : Mr.M.Hariharan
Additional Government Pleader

COMMON ORDER

Heard Mr.N.Inbarajan, learned counsel appearing for the petitioner and Mr.M.Hariharan, learned Additional Government Pleader appearing for the respondent.

2. The writ petitions have been filed by the petitioner challenging the revision notices issued for the month of April 2007 and April 2008.

3. Admittedly, the assessment years are over, therefore, as of now, the challenge to the impugned notices have become academic, as they cannot be implemented and the assessments have to be done for the full year.

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4. The petitioner has challenged the impugned notices on merits on the ground that they are entitled for exemption in

respect of sale of Hank Yarn. This plea has been rejected by this court in the case of Aakavi Spinning Mills Pvt. Ltd. v. Authority for Clarification and Advance Ruling, Chennai and another [2018(52) GSTR 80(Mad)] .

5. It is submitted by the learned counsel for the petitioner that as against the above referred decision, appeals have been filed, but, there is no order of stay.

6. Considering the challenge to the impugned notices, on the first ground, this court is inclined to entertain the writ petition and not on the second ground with regard to the claim of exemption .

7. Accordingly, the writ petition is partly allowed for the reasons stated above giving liberty to the respondent to issue notices and complete the assessments for the full year. No costs. Consequently connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar (CS-IV)

//True Copy//

Sub Assistant Registrar

Rj

To

The Assistant Commissioner (CT)
Sankagiri

+1cc to M/s.N.Inbarajan, Advocate Sr.No.38082
+1cc to Special Government Pleader Sr.No.38344

RR (co)
Sm:16.7.2018

W.P.Nos.26287 & 26288 of 2009 &
M.P.Nos.1 of 2009 (2 MPs)

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