IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.07.2018

CORAM

THE HON'BLE MR.JUSTICE R.MAHADEVAN

WRIT PETITION NO.198 OF 2010

M/s. Pooja Marbles,
rep. by its Manager, Vinod Rathi,
1/124, Mount Poonamallee Road,
Shivaji Gardens, Manapakkam,
Chennai - 600 089. ...Petitioner

Vs.

The Assistant Commissioner (CT),
Alandur Assessment Circle,
62, Pudupet Street,
Alandur, Chennai -16.

Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorarified Mandamus to call for records of the respondent in TIN No.33620843990/2007-2008, dated 16.09.2009 and to quash the same as illegal, and to direct the respondent to refund the claim of ITC of Rs.3,75,852/- made in Form W for the period from 2007-08.

For Petitioner : Mr.S.Ramanathan

For Respondent : Mr.M.Hariharan
Additional Government Pleader (Tax)

O R D E R

Heard Mr.S.Ramanathan, the learned counsel appearing for the petitioner and Mr.M.Hariharan, the learned Additional Government Pleader (Tax) appearing for the respondents.

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 Central Sales Tax Act and they have filed the present Writ Petition challenging the order passed by the respondent dated 16.09.2009, in and by which, their claim for refund of ITC is rejected.

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

4. This Court need not labour much to decide the issue involved in the Writ Petition, 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, the Writ Petition stands closed, granting liberty to the petitioner to file a Petition 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 Petition is filed within such stipulated time, the same shall be entertained by the Revisional Authority and appropriate orders be passed in accordance with law without reference to limitation aspect. No costs.

Sd/-
Assistant Registrar(CS IX)

//True Copy//

Sub Assistant Registrar

To

The Assistant Commissioner (CT),
Alandur Assessment Circle,
62,Pudupet Street,
Alandur, Chennai -16.

+1cc to Mr.S.Ramanathan, Advocate sr.no.45001
+1cc to Government Pleader(Taxes) sr.no.45400

Writ Petition No.198 of 2010

nr 06/09/2018