



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.07.2019

CORAM

THE HONOURABLE Mr.JUSTICE M.S.RAMESH

W.P.s 29885, 29315, 30507, 30508,
30509 of 2008 and 4431 of 2009

M/S.SHRI ROHITH SPINNERS (P) LIMITED,
REP. BY ITS DIRECTOR,
S.JAGANNATHAN,
NO.5/60, BRIDGE ROAD,
PALLIPALAYAM,
ERODE DISTRICT-638 006. ... PETITIONER IN W.P. 29885 OF 2008

M/S.MOULI SPINNER LIMITED
REP BY ITS MANAGING DIRECTOR
S.PANNEERSELVAM ... PETITIONER IN W.P.29315 OF 2008

M/S. SHRI CHERAN SYNTHETICS INDIA LIMITED
REP BY ITS DIRECTOR
V.S.PALANISAMY ...PETITIONER IN W.P.NO.30507 OF 2008

M/S. DANABAAGYAM SPINNERS PRIVATE LTD
REP BY ITS MANAGING DIRECTOR
M. DHANASEKAR ... PETITIONER IN W.P.30508 OF 2008

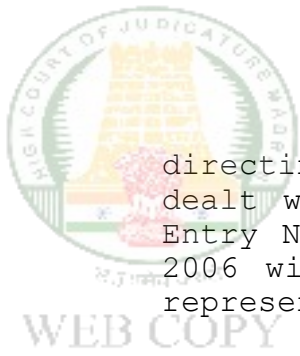
M/S.PALLAVA TEXTILE LIMITED
REP BY ITS DIRECTOR
V.S.PALANISAMY ... PETITIONER IN W.P.30509 OF 2008

M/S.SRI SAMPURNA LAXMI
SPINNING MILLS (P) LIMITED
REP. BY ITS
MANAGING DIRECTOR
S.JAGANNATHAN ... PETITIONER IN W.P.NO.4431 OF 2009

Vs

The Assistant Commissioner (CT),
Thiruchengode (Rural),
Thiruchengode,
Erode. ... Respondent in all WPs

PRAYER in all WPs : Writ Petitions filed under Article 226 of
the Constitution of India, praying to issue a Writ of Mandamus,



directing the respondent herein to grant exemption as the goods dealt with by the petitioner namely hank yarn is falling under Entry No.44 of Part B of the Fourth Schedule to the TNVAT Act, 2006 with effect from 01.01.2007 by considering the petitioner representation dated 20.11.2008, 13/12/2008 and 15/01/2019.

For Petitioners in all W.P.s : Mr.S.Rajasekar

For Respondents in all W.P.s : Mrs.Dhanamadhri,
Government Advocate

C O M M O N O R D E R

The limited prayer sought for in these Writ Petitions is for the issuance of Writ of Mandamus directing the respondent to grant exemption as the goods dealt with by the petitioner viz., hank yarn falls under Entry No.44 of Part B of Fourth Schedule to the TNVAT Act, 2006 by considering the petitioner representation dated 20.11.2008.

2. It is brought to the notice of this court by the learned counsel appearing for the petitioner that the representation was made in the year 2008 and the same is still pending after lapse of more than 11 years.

3. It is further brought to the notice of this Court by the learned Government Pleader that this Court in a batch of Writ Petitions has already held that the exemption to hank yarn cannot be allowed, which is now the subject matter in Writ Appeals pending before this Court.

4. In view of these developments, the prayer sought for by the petitioner to grant exemption under Entry No.44 of Part B of the Fourth Schedule to the TNVAT Act cannot be accepted. Nevertheless, if the petitioner is of the view that he is still entitled for claiming any exemption at any point of time, it is open to them to make a proper representation before the respondent. On receipt of representation, the respondent shall consider the same in accordance with law as expeditiously as possible. Accordingly, these Writ Petitions are disposed of. No costs.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar



rpp
To

The Assistant Commissioner (CT),
Thiruchengode (Rural),
Thiruchengode,
Erode.

+1cc to the Special Government Pleader Sr.57672, 57674, 576756
+3cc to M/s.R.Hemalatha, Advocate Sr.57202, 57200, 57199

W.P.s 29885, 29315, 30507
to 30509 of 2008 and
4431 of 2009

sv[co]
srg 20/08/2019