

IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 06.08.2019

CORAM:

THE HONOURABLE MR.JUSTICE M.S.RAMESH

W.P.No.5753 of 2009

M/s.Mothi Spinner Limited,  
Rep. by its Managing Director  
M.Chandrasekar,  
No.108, Komarapalayam Main Road,  
Pallipalayam,  
Erode District - 638006.

...Petitioner

Vs

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

...Respondent

PRAYER:

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a writ of Mandamus, directing the respondent herein to grant exemption in respect of the goods dealt with by the petitioner namely hank yarn which 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's representation dated 28.02.2009.

For Petitioner : Mr.S.Rajasekar

For Respondent : Mrs.Dhanamadhri, GA

O R D E R

Since the petitioner's representation dated 28.02.2009 seeking for exemption in respect of hank yarn with effect from 01.01.2007 was kept pending without any orders passed therein, the present writ petition has been filed seeking for an issuance of writ of mandamus.

2. The decision as to whether such an exemption can be granted or not would be within the powers of the respondent herein and this Court may not justified in directing the

respondent to grant exemption. Nevertheless, if the respondent is granted liberty to consider the petitioner's representation on its own merits, the ends of justice would be secured.

3. At this juncture, it is brought to the notice of this Court that the issue as whether an exemption can be granted for hank yarn is a subject matter of W.A.No.947 of 2018, which is pending before this Court.

4. In the light of the above observations, the respondent is called upon to dispose of the petitioner's representation dated 28.02.2009, by taking into consideration about the pendency of the W.A.No.947 of 2018 and pass appropriate orders on its own merits and in accordance with law, as expeditiously as possible.

5. Accordingly, the Writ Petition stands disposed of. No costs.

Sd/-  
Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

hvk

To

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

+lcc to M/s.R.Hemalatha, Advocate, S.R.No.67352  
+lcc to the Special Government Pleader, S.R.No.67718

सत्यमेव जयते

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SPD(CO)  
CS/19/09/2019

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