

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.12.2019

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 4988 of 2014

and

M.P. No. 1 of 2014

Tvl. Swanag Constructions Private Limited,
Represented by its Director, Sri. N. Swaminathan,
Plot No. 1500, 16th Main Road,
Anna Nagar West,
Chennai - 600 040. Petitioner

Vs

1. Commercial Tax Officer,
Koyambedu Assessment Circle,
Market Management Committee Building,
Koyambedu, Chennai - 600 107.
2. Assistant Commissioner (CT),
Koyambedu Assessment Circle,
Market Management Committee Building,
Koyambedu, Chennai - 600 107.
3. Commissioner of Commercial Taxes,
Chepauk, Chennai - 600 005. Respondents

Prayer: Petition filed under Article 226 of the Constitution of India to issue a Writ of Declaration, declaring Circular No.9/2013 Act Cell-III/22237/2013 dated 24.07.2013 on the file of the Third Respondent as invalid and contrary to law, particularly in so far as it disturbs the settled position of law relating to "zero rating" in respect to turnover earned by the Petitioner from developers of a Special Economic Zone as set out in Sec.18 of the Tamil Nadu VAT Act with retrospective effect.

For Petitioner : Mr. N. Muthukumar

For Respondents : Ms. Dhanamadri
Government Advocate (Taxes)

ORDER

This writ petition has been filed by the Petitioner, praying for the issuance of Writ of Declaration, to declare the Circular No.9/2013 Act Cell-III/22237/2013 dated

24.07.2013 on the file of the Third Respondent invalid and contrary to law particularly in so far as it disturbs the settled position of law relating to "zero rating" in respect to turnover earned by the Petitioner from developers of a Special Economic Zone as set out in Sec.18 of the Tamil Nadu VAT Act with retrospective effect.

2. In this writ petition the Petitioner has challenged the vires of circular dated 24.07.2013 in Circular No.9/2013 Act Cell-III/22237/2013 before the Commissioner of Commercial Taxes, Chepauk, Chennai. The issue is now settled by the decision of the learned Single Judge dated 09.01.2015 rendered in a batch of Writ Petitions in W.P. Nos. 21453 of 2008 etc batch in the case of Tulsyan Nec Limited, Chennai Vs The Assistant Commissioner (CT), Chennai - 600 001.

3. I do not find any reasons to keep this writ petition pending. In view of the above decision of the Learned Single Judge in W.P. Nos. 21453 of 2008 etc batch passed on 09.01.2015. The Writ Petition stands closed. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (CS-III)

//True Copy//

Sub Assistant Registrar

arb
To

1. Commercial Tax Officer,
Koyambedu Assessment Circle,
Market Management Committee Building,
Koyambedu, Chennai - 600 107.
2. Assistant Commissioner (CT),
Koyambedu Assessment Circle,
Market Management Committee Building,
Koyambedu, Chennai - 600 107.
3. Commissioner of Commercial Taxes,
Chepauk, Chennai - 600 005.

+1cc to M/s.N.Muthukumar, Advocate SR.106657

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VSNI (CO)
CB (17/02/2020)