IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.12.2019

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 3533 of 2017
and
W.M.P. Nos. 3544 & 3545 of 2017

M/s. Mitsubishi Heavy Industries India
Precision Tools Limited,
Represented by its Director - Operations
S.Srinivasan,
No.2, Sipcot Industrial Complex,
Ranipet, Vellore District - 632 403. ... Petitioner

Vs

1. State of Tamil Nadu,
Represented by its Secretary to Government,
Department of Commercial Taxes and
Registration Department,
Fort St. George,
Chennai - 600 009.

2. The Authority for Clarification and
Advance Ruling,
Represented by its Commissioner of
Commercial Taxes,
Ezhilagam, Chepauk,
Chennai - 600 005.

3. The Assistant Commissioner (CT),
Ranipet (Sipcot) Assessment Circle,
Navalpur, Ranipet, Vellore District. ... Respondents

Prayer: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records on the file of the Second Respondent in its impugned proceeding made in A.C.A.A.R.134/2013-2014 (Acts Cell-II/8804/2014) dated 23.10.2014 quash the same.

For Petitioner : Mr. S. Rajasekar

For Respondents : Mr. V. Haribabu
Additional Government Pleader

ORDER

The learned counsel for the Petitioner submits that W.P. No. 3533 of 2017 has become infructuous in view of the review of the impugned order passed by the Advanced Ruling Authority vide order dated 26.07.2018 reads as under:-

> "5. In view of the above discussion, under the powers vested in section 48-A(4) of TNVAT Act, 2006, revoking the earlier clarifications issued in the reference 1st cited, it is re-clarified that the "Cutters/Tools" generally known as Gear Cutting Tools and Broaches, are taxable @ 5%, under Entry 138 of Part-B of First Schedule to the TNVAT Act, 2006, if sold within the State. However, Inter-State sale of the above products covered by Form-C would attract CST liability at 2% under Section 8(1) of CST Act, 1956 and if the Inter-State sale is not covered by Form-C, the local rate of 5% is applicable under Section 8(2) of CST Act, 1956."

2. In view of the same, this writ petition is closed. No costs. Consequently, connected writ miscellaneous petitions are also closed.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

To
1. The Secretary to Government,
State of Tamil Nadu,
Department of Commercial Taxes and
Registration Department,
Forst St. George,
Chennai - 600 009.

2. The Authority for Clarification and Advance Ruling,
Represented by its Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai - 600 005.

3. The Assistant Commissioner (CT),
Ranipet (Sipcot) Assessment Circle,
Navalpur, Ranipet, Vellore District.

+1cc to Special Government Pleader sr.104567
+1cc to M/s.R.Hemalatha, Advocate sr.103777

W.P. No. 3533 of 2017
and
W.M.P. Nos. 3544 & 3545 of 2017

rgn(co)
nr 03/03/2020