



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 09.09.2021

CORAM:

THE HON'BLE MR. JUSTICE S.M.SUBRAMANIAM

WP No.22466 of 2014
and M.P.No.1 of 2014

Axles India Limited,
Rep. By its Financial Controller,
Y.Krishnamoorthy,
Sriperumbudur,
Kancheepuram District.

.. Petitioner

Vs

1. The Authority for Clarification
& Advance Ruling,
Chepauk, Chennai - 600 005.

2. Assistant Commissioner (CT),
Anna Salai II Assessment Circle,
'Sire Mansion', 621, Anna Salai, Chennai - 600 006.

.. Respondents

PRAYER: This Writ Petition is filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorarified Mandamus, calling for the records on the files of the 1st respondent bearing in ACAAR No.104/2013-14, Acts Cell-II/974/2014 dt. 12.06.2014, quash the same, while directing the 1st respondent to re-dispose the application for advance ruling filed by the petitioners under Section 48A(1) of the Tamil Nadu Value Added Tax Act, 2006 on 08.01.2014 on merits.

For Petitioner : Mr.N.Prasad

For Respondents : Mr.V.Veluchamy
Government Advocate

O R D E R

The learned counsels appearing on behalf of either parties brought to the notice of this Court that writ petitions viz., W.P.Nos.15192 & 15193 of 2017 filed by the petitioner ended in favour of the assessee and the department preferred writ appeals in W.A.Nos.1675 and 1676 of 2017, which are pending before the Hon'ble Division Bench of this Court and further, an order of interim stay is also granted by this Court.



2. This being the factum, no further adjudication needs to be entertained at this point of time as far as the present writ petition is concerned. Accordingly, the writ petition stands closed. No Costs. Consequently, the connected Miscellaneous Petition is closed.

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

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To

1. The Authority for Clarification
& Advance Ruling,
Chepauk, Chennai - 600 005.

2. Assistant Commissioner (CT),
Anna Salai II Assessment Circle,
'Sire Mansion', 621, Anna Salai,
Chennai - 600 006.

+lcc to the Special Government Pleader(Taxes), S.R.No.46236

WP No.22466 of 2014

SRA(CO)
CT/12/10/2021