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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.04.2024

CORAM:

THE HONOURABLE MR. JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.8678 of 2024 and
W.M.P.Nos.9683 & 9684 of 2024

Shree Parshwanath Corporation,
Represented by its Proprietor,
Madhukant Shah Vishal,
425/1, Sathyanarayana Nagar 7th street,
Podanur, Coimbatore South,
Coimbatore, Tamil Nadu-641 023.

Office Address:
24A, Meenkarai Road,
Zamin Uthukuli,
Pollachi-642 004. ..Petitioner

Vs.

1.The Additional Commissioner,
Member of Authority of Advance Ruling,
Office of the Principal Chief Commissioner
of GST and Central Excise,
26/1, Mahatma Gandhi Road,
Nungambakkam, Chennai,
Tamil Nadu-600 034.

2.The Joint Commissioner (Commercial Taxes),
Member of Authority of Advance Ruling,
Office of the Authority of Advance Ruling,
Door No.32, Integrated Commercial Taxes
Office Complex, 5th floor, Room No.503,
Elephant Gate Bridge Road,
Chennai, Tamil Nadu-600 003.

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3.The Principal Chief Commissioner of GST
and Central Excise, 26/1,
Mahatma Gandhi Road,
Nungambakkam, Chennai,
Tamil Nadu-600 034.

4. The Additional Chief Secretary,
Commissioner of Commercial Taxes,
II floor, Ezhilagam,
Chepauk, Chennai-600 005.

5.The Principal Commissioner
of GST & Central Excise,
Coimbatore Commissionerate,
6/7, A.T.D. Street, Race Course Road,
Coimbatore-641 018.

6.The Assistant Commissioner (ST),
Pollachi Rural Assessment Circle,
Commercial Taxes Building,
No.8, Palakkad Road,
Pollachi, Tamil Nadu 642 001. ... Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records relating to the impugned order bearing order no.37/AAR/2022 dated 30.11.2022 passed by the 1st and 2nd respondents and quash the same.

For Petitioner : Ms.Madhukant Shah Vishal (P-in-P)

For RR1, 3 & 5 : Mr.Rajnish Pathiyil,
Senior Standing Counsel

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For RR2, 4 & 6 : Mr.V.Prashanth Kiran,
Government Advocate (T)

O R D E R

An order dated 30.11.2022 of the Authority for Advance Ruling in respect of an application filed by M/s.EMS Cocos is challenged by the petitioner.

2. The petitioner submits that she is engaged in the business of dealing in edible dry coconuts and copra meant for oil milling. According to the petitioner, M/s.EMS Cocos applied for an Advance Ruling on the classification of dry coconuts used for human consumption. By the impugned order, an Advance Ruling was provided that the goods of M/s.EMS Cocos are classifiable under heading 1203 and that the applicable GST rate is 5%. By asserting that proceedings were initiated against the petitioner on the basis of the said order, the present writ petition is filed.

3. The party-in-person referred to paragraph 2.0 of the impugned order and contended that the earlier application of the petitioner for an Advance Ruling was referred to in the said order. The party-in-person

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further contends that the order in the Advance Ruling application of M/s.EMS Cocos is being used as the basis for initiation of proceedings against the petitioner.

4. Mr.Rajnish Pathiyil, learned senior standing counsel, accepts notice for respondents 1, 3 and 5. Mr.V.Prashanth Kiran, learned Government Advocate, accepts notice for respondents 2, 4 and 6. At the outset, Mr.V.Prashanth Kiran submits that the petitioner does not have the *locus standi* to maintain this writ petition. By pointing out that an appeal lies before the Tamil Nadu State Appellate Authority for Advance Ruling against an order of the Authority for Advance Ruling, learned Government Advocate submits that the petitioner was not the applicant in proceedings culminating in the impugned order.

5. On perusal of the impugned order, it is evident that the applicant was M/s.EMS Cocos. The reference in the said order to the Advance Ruling application of the petitioner herein is a reference to an application that was subsequently withdrawn by the petitioner.

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6. Although the petitioner has placed on record documents such as the intimation and show cause notice pertaining to assessment proceedings against the petitioner, there is no reference therein to the impugned Advance Ruling. In these circumstances, the petitioner does not have the *locus standi* to challenge the order issued in an Advance Ruling applied for by M/s.EMS Cocos.

7. Therefore, W.P.No.8678 of 2024 is dismissed without any order as to costs by leaving it open to the petitioner to contest the assessment proceedings in accordance with law. Consequently, connected miscellaneous petitions are closed.

01.04.2024

Index : Yes / No
Internet : Yes / No
Neutral Citation : Yes / No

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To
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SENTHILKUMAR RAMAMOORTHY,J.

Kj

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