IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.01.2025

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.39499 of 2024
and
W.M.P. No.42763 of 2024

Tamil Nadu Timber and Plywoods,
Represented by its Proprietor,
A.Mutha Navarul Kassim,
No.895, E.H.Road,
Sivagami Ammaiyar Colony,
Chennai-600 039. ... Petitioner

Vs.

The Assistant Commissioner (State Tax),
Washermenpet Assessment Circle,
Integrated Commercial Taxes Officers Building,
Chennai North Division,
No.32, Elephant Gate Bridge Road,
Chennai-600 003. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records of the Respondent in TIN:33191221799/2015-16 dated 21.06.2024 and quash the same under Article 226 of the Constitution of India.

For Petitioner : Mr.R.Kumar

For Respondent : Mr.V.Prashanth Kiran
Government Advocate

ORDER

The present writ petition is filed challenging the impugned order dated 21.06.2024 insofar as it rejected the petitioner's claim of concessional rate at 5% in respect of turnover Rs.20,76,379/- on the premise that the industrial input certificates have not been filed in respect of the above turnover.

2. It is submitted by the learned counsel for the petitioner submitted that there are dealer in timber and plywoods. During the relevant period viz., 2015-16, they have claimed a concessional rate of 5% of strength of industrial input certificates in respect of Rs.1,40,22,551/- A notice dated 22.11.2021 was issued by the Respondent authority on the premise that the above turnover was not covered by certificate. The petitioner had vide letter dated 29.11.2021 responded wherein they admittedly submitted the certificate in respect of turnover of Rs.1,19,46,172/-.

3. It is further submitted by the learned counsel for the petitioner that in respect of the remaining turnover of Rs.20,76,379/- they have submitted a declaration form which is also kept in the typed set of papers filed in support of the writ petition. If this is taken into account, then the concessional rate in terms of Item No.67 of Part B of the First Schedule of Tamil Nadu Value Added Tax Act, 2006, ought to have been extended.

4. The learned Government Advocate for the Respondent would submit that the time for filing an appeal has already expired, however the petitioner can always file a rectification petition, if so advised.

5. In the circumstances, the petitioner is at liberty to file a rectification petition under Section 84 of the Act and along with the relevant documents relating to ITC claim including Industrial Input Certificate. If any such rectification petition is filed, the same shall be considered and orders shall be passed by the Respondent in accordance with law after affording the petitioner a reasonable opportunity of hearing within a period of 4 weeks from the date of receipt of a copy of this order.

6. Accordingly, the writ petition is disposed of. No costs. Consequently, the connected miscellaneous petition is closed.

02.01.2025

Speaking (or) Non Speaking Order
Index : Yes/ No
Neutral Citation: Yes/No
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MOHAMMED SHAFFIQ, J.

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To:
The Assistant Commissioner (State Tax),
Washermenpet Assessment Circle,
Integrated Commercial Taxes Officers Building,
Chennai North Division,
No.32, Elephant Gate Bridge Road,
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