IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.08.2015

CORAM

The Hon'ble MR.SANJAY KISHAN KAUL, CHIEF JUSTICE
AND
The Hon'ble MR.JUSTICE T.S.SIVAGNANAM

W.A.No.778 of 2011

1.The Commissioner of Commercial Taxes
Ezhilagam, Chepauk, Chennai.

2.The Assistant Commissioner (CT),
Egmore I Circle, Spurtank Road, Chennai. .. Appellants

-vs-

Sri Ganapathy Enterprises,
Rep. by its Proprietor, Shashi Gupta. .. Respondent

Appeal filed under Clause 15 of the Letters Patent, against the order dated 11.03.2010 passed in W.P.No.3337 of 2009 on the file of this Court.

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari calling for the records in TNGST NO.0440919/2005-2006 dated 6.2.2009 on the file of the Second Respondent and quash the same.

For Appellants : Mr.V.Haribabu
Addl. Govt. Pleader.

For Respondent : No appearance

J U D G M E N T

(Judgment of the Court was delivered by T.S.Sivagnanam, J.)

This appeal by the Revenue is directed against an order dated 11.03.2010 in W.P.No.3337 of 2009. The said writ petition was filed by the respondent / assessee challenging a notice issued by the Assessing Officer proposing to revise the assessment for the year 2005-2006 under the Tamil Nadu General Sales Tax Act, 1959 (hereinafter referred to as 'the TNGST Act') and proposing to assess the sales turnover of paper based laminated sheets at 16% as against the assessment, which was concluded and tax was collected at 10%.

2.Learned Single Judge took note of the decision in W.P.No.19331 of 2008, etc. batch dated 17.07.2009 and held that in the light of the said decision, the department was not justified in issuing the notice to reopen the assessment and accordingly, allowed the writ petition.

3.The Revenue filed W.A.No.1181 of 2011 challenging the order dated 17.07.2009 in respect of only one writ petition among a batch of writ petitions, namely, W.P.No.19331 of 2008. The said writ appeal was dismissed by this Court by order dated 05.08.2015. Therefore, the present appeal by the Revenue has to necessarily fail.

4.In the result, following the judgment in W.A.No.1181 of 2011 dated 05.08.2015, this writ appeal stands dismissed. No costs.

Sd/-
Assistant Registrar

True Copy

Sub Assistant Registrar

sra

To

1.The Commissioner of Commercial Taxes
Ezhilagam, Chepauk, Chennai.

2.The Assistant Commissioner (CT),
Egmore I Circle, Spurtank Road, Chennai.

W.A.No.778 of 2011

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