IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 31.03.2015

CORAM:

THE HONOURABLE MR. JUSTICE S.VAIDYANATHAN

W.P. Nos.4223 and 4224 of 2013
and
M.P.Nos.1 of 2013

GRV AGENCIES [PETITIONER IN BOTH WPs]
REP. BY ITS PARTNER
P.VENKATESWARAN
NO.25 VAIRAM STREET
MUNICIPAL COLONY NORTH
ERODE-638 004.

Vs

THE COMMERCIAL TAX OFFICER
METTUR ROAD CIRCLE ERODE. [RESPONDENT IN BOTH WPs]

Prayer: Writ Petitions filed under Article 226 of the Constitution of India, for the issuance of a writ of certiorari to call for the records on the files of the respondent herein in his TIN 33233042176/ 2006-07 & 2007-08 respectively dated 11.1.2013 and quash the same

For Petitioner : Mr.N.Inbarajan
For Respondents : Mr.A.N.R.Jayapratap, Additional Government Pleader(T)

C O M M O N O R D E R

The writ petitions have been filed against the orders dated 11.01.2013, on the file of the Commerical Tax Officer, Mettur Road Circle, Erode, in respect of the assessment years 2006-07 and 2007-08 respectively.

2. When the matters are taken up for hearing, the learned counsel on either side submitted that the issue involved in these writ petitions is covered by the decision of this Court reported in [2013] 64 VST 385 (Mad) in the case of Sakthi Masala (P) Ltd., and another vs. Assistant Commissiioner (CT), Perundurai Assessment Circle, Perundurai, (W.P.Nos.8526 to 8529 of 2012 dated 29.04.2013), the operative portion of which reads as follows:-

> "52. In view of the finding of this Court that the chilly, coriander and turmeric are one and the same as their powder form, as has been

held by the Full Bench of the Kerala High Court and the Supreme Court; the understanding of the Government in G.O.(D)No.383, Commerical Taxes Department, dated October 22, 1998; the clarification issued on December 9, 2002 under Section 28A of the TNGST ACT; and the reasoning of this Court on substitution, it is clear that exemption remained even though during the period in question, namely from January1, 2007 to March 31, 2008. This Court has no hesitation to hold that the proceedings under section 27 of the Act 32/2006, which are under challenge, are without jurisdiction and contrary to law. The said proceedings deserve to be set aside.

53. In the result, these writ petitions are allowed and the impugned orders are quashed. No costs. Consequently, M.P.Nos.1 of 2012 (four petitions) are closed".

It is their further submission that no appeal has been preferred as against the decision of this Court mentioned supra.

3. In view of the above submission made by the learned counsel on either side, following the order passed in W.P.Nos.8526 to 8529 of 2012 dated 29.04.2013, these writ petitions are also allowed on the same terms. No costs. Connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

True Copy

Sub Assistant Registrar

To

THE COMMERCIAL TAX OFFICER
METTUR ROAD CIRCLE ERODE.

+1 cc to Spl.G.P.(T)SR.18233.

+1 cc to Mr.N.Inbarajan, Advocate,SR.18002.

rsi(co)
krd 13/4

W.P.Nos.4223 and 4224 of 2013