IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.12.2015

CORAM:

THE HONOURABLE MR.JUSTICE R.MAHADEVAN

W.P.No.7186 of 2004

K.Baskaran
Proprietor,
Deepam Kerosene Dealer ... Petitioner

Vs

1.The Special Commissioner,
Commissioner of Commercial Taxes,
Chepauk, Chennai - 5.

2.The Deputy Commercial Tax Officer,
Thiruthuraipundi. ... Respondents

Writ petition has been filed under Article 226 of the Constitution of India for the issuance of writ of Mandamus to forbear the respondents 1 and 2 from levying and collecting 1% resale tax under section 3-H of the Tamil Nadu General Sales Tax Act on the total turnover of the petitioner.

For Petitioner : Mr.P.Solomon Francis

For Respondents : Mr.S.Manoharan Sundaram
Addl. Govt. Pleader

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ORDER

The petitioner has filed this writ petition seeking a Mandamus to forbear the respondents 1 and 2 from levying and collecting 1% resale tax under section 3-H of the Tamil Nadu General Sales Tax Act on the total turnover of the petitioner.

2.When the writ petition is taken up for hearing, it is reported that the issue involved herein is covered by the decision of this Court reported in (2013) 59 VST 86 (Mad) (SGS Petro Organic Limited v. Commercial Tax Officer, Ayanavaram

Assessment Circle, Chennai and others), wherein, the claim of the assessee was denied.

3.Following the same, this writ petition is dismissed. No costs.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

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To
1.The Special Commissioner,
Commissioner of Commercial Taxes,
Chepauk, Chennai - 5.

2.The Deputy Commercial Tax Officer,
Thiruthuraipundi.

+1 cc to Special Government Pleader Tax sr.66448
+1 cc to Mr.P.Solomon Francis Advocate sr.66193

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