IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 31.03.2015

CORAM:

THE HONOURABLE MR. JUSTICE S.VAIDYANATHAN

W.P. Nos.16561 and 16562 of 2014
and
M.P.Nos.1 of 2014

SAKTHI MASALA (P) LTD.
REP. BY ITS MANAGING DIRECTOR
P.C.DURAISWAMY
76 PERUMPALAYAM MULLAMPATTI
PERUNDURAI ERODE DISTRICT PETITIONER IN BOTH THE PETITIONS

Vs

THE ASSISTANT COMMISSIONER (CT)
PERUNDURAI ASSESSMENT CIRCLE
PERUNDURAI 638 052
RESPONDENT IN BOTH THE PETITIONS

Prayer: Writ Petition No.16561/14 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 TIN 330932922200/2006-07 dated 16.4.2014 and for quashing the same

Prayer: Writ Petition No.16562/14 filed under Article 226 of the Constitution of India, for the issuance of a writ of certiorarified mandamus to call for the records on the files of the respondent herein in TNGST 2922200/2006-07 dated 27.6.2012 and to quash the same with a direction to refund the interest of Rs.20 74 698/- levied under section 42(3) of the Tamilnadu Value Added Tax Act 2006

For Petitioner : Mr.N.Inbarajan

For Respondent : Mr.A.N.R.Jayapratap,
Additional Government Pleader(T)

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C O M M O N O R D E R

While W.P.No.16562 of 2014 has been filed challenging the order of the respondent dated 27.06.2012 and for a direction to refund the interest of Rs.20,74,698/- levied under section 42(3) of the Tamilnadu Value Added Tax Act 2006, W.P.NO.16561 of 2014 has been filed challenging the order of the respondent dated 16.04.2014.

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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 Divison Bench decision of this Court reported in [2010] 27 VST 577 in the case of Kone Elevator India Pvt. Ltd., vs. Commercial Tax Officedr, Mandaveli Assessment Circle, Chennai (W.A.No.306 of 2008 dated 24.07.2009).

3. In view of the above submission made by the learned counsel on either side, following the decision rendered by the Divison Bench of this Court in W.A.No.306 of 2008 dated 24.07.2009, cirted supra, these writ petitions are also allowed and the impugned orders are set aside. No costs. Connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

rg

To
THE ASSISTANT COMMISSIONER (CT)
PERUNDURAI ASSESSMENT CIRCLE
PERUNDURAI 638 052

+ 1 CC TO MR.N.INBARAJAN, ADVOCATE SR.18003
+ 1 CC TO THE GOVERNMENT PLEADER SR.18228

W.P.Nos.16561 and 16562 of 2014

gp(co)
eu 13.04.15

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