

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 09.12.2015

Coram

The Hon'ble Mr.Justice R.Mahadevan

W.P.Nos.5842 to 5844 of 2004
& W.P.M.P.Nos.6828, 6830 & 6832 of 2004

M/s. Yentop Manicakm Edible Oils (P) Ltd.,
Virudhanagar.Petitioner in W.P.No.5842/04

M/s.Ruby Vel Oil Traders
Virudhanagar. Petitioner in W.P.No.5843/04

M/s. Sree Nagalinga Vilas Oil Mills
Virudhanagar. Petitioner in W.P.No.5844/04

Versus

The Deputy Commercial Tax Officer-I,
Virudhanagar.Respondents in both the W.Ps.

Prayer

Writ Petitions, filed under Article 226 of the Constitution of India, seeking for issuance of Writ of Certiorari, to call for the impugned proceedings of the respondent herein in Assmt.Nos. 5721260, 5720960, 5720490/2002-2003 respectively on his file and quash the order dated 20.06.2003 therein in the light of the law laid down by the Supreme Court in the case of M/s. India Carbon Industries reported in 106 STC 460.

For Petitioners : Mr. B.Raveendran
For Respondent : Mr.S.Kanmanni Annamalai, AGP

COMMON ORDER

These writ petitions have been filed seeking for a Certiorari to call for the impugned proceedings of the respondent herein in Assmt.Nos. 5721260, 5720960, 5720490/2002-2003 respectively on his file dated 20.06.2003 and to quash the same.

2. When these matters are taken up for hearing learned counsel for the petitioners submitted that during the relevant point of time there was no substantial provision for levy of interest for belated payment on Additional Sales Tax and the said issue is squarely covered by the decision rendered in 106 STC 460 [M/s. India Carbon Ltd., vs. State of Assam] followed by other decisions of this Court.

3. The said submission made by the learned counsel for the petitioner is not being disputed by the learned Additional Government Pleader appearing for the respondent.

4. Following the same, the impugned orders dated 20.06.2003 are liable to be quashed. Accordingly, the impugned order are set aside and these writ petitions are allowed. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/
ASSISTANT REGISTRAR (CCC)

/TRUE COPY/

SUB-ASSISTANT REGISTRAR

smi

To

The Deputy Commercial Tax Officer-I,
Virudhanagar.

+1 CC to MR.Chandran karuppiah & Ramani for Mr.B.Raveendran
Advocate. SR.NO. 66474

+1 CC to Special Govt.Pleader(Taxes) SR.NO. 66442

सत्यमेव जयते

W.P.Nos.5842
to 5844 of 2004

CO-PPA
JD 30/12/2015

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