

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.7.2016

CORAM :

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

Writ Petition No.10066 of 2014 & MP.No.1 of 2014

Thiru E.Kesavan

... Petitioner

Vs

The Assistant Commissioner (CT),
Panruti (Town).

... Respondent

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari to call for the records in the file of the respondent in TIN No.33124480310/2011-12 dated 30.12.2013 and quash the same as illegal, invalid and directly against the judgments rendered by this Court reported in (2012) 50 VST 179, (2013) 59 VST 256 and (2013) 60 VST 283.

For Petitioner : Mr.A.Chandrasekaran

For Respondent : Mr.S.Manohar Sundaram,
Additional Government Pleader

ORDER

Heard both. By consent, the writ petition itself is taken up for final disposal.

2. The order impugned in the writ petition is an order of assessment under the provisions of the Tamil Nadu Value Added Tax Act 2006 for the assessment year 2011-12.

3. Learned counsel for the petitioner submits that the legal issue involved in this writ petition is squarely covered by the decisions of this Court in the cases of Althaf Shoes P. Ltd. Vs. Assistant Commissioner [reported in (2012) 50 VST 179], Jinsasan Distributors Vs. CTO [reported in (2013) 59 VST 256] and Sri Vinayaga Agencies Vs. Assistant Commissioner (CT) [reported in (2013) 60 VST 283].

4. The learned Additional Government Pleader appearing for the respondent does not dispute the legal position.

5. In the light of the above, following the above referred to decisions, the writ petition is allowed and the impugned order is quashed. No costs. Consequently, the above MP is closed.

Sd/-
Assistant Registrar(CS III)

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Sub Assistant Registrar

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To

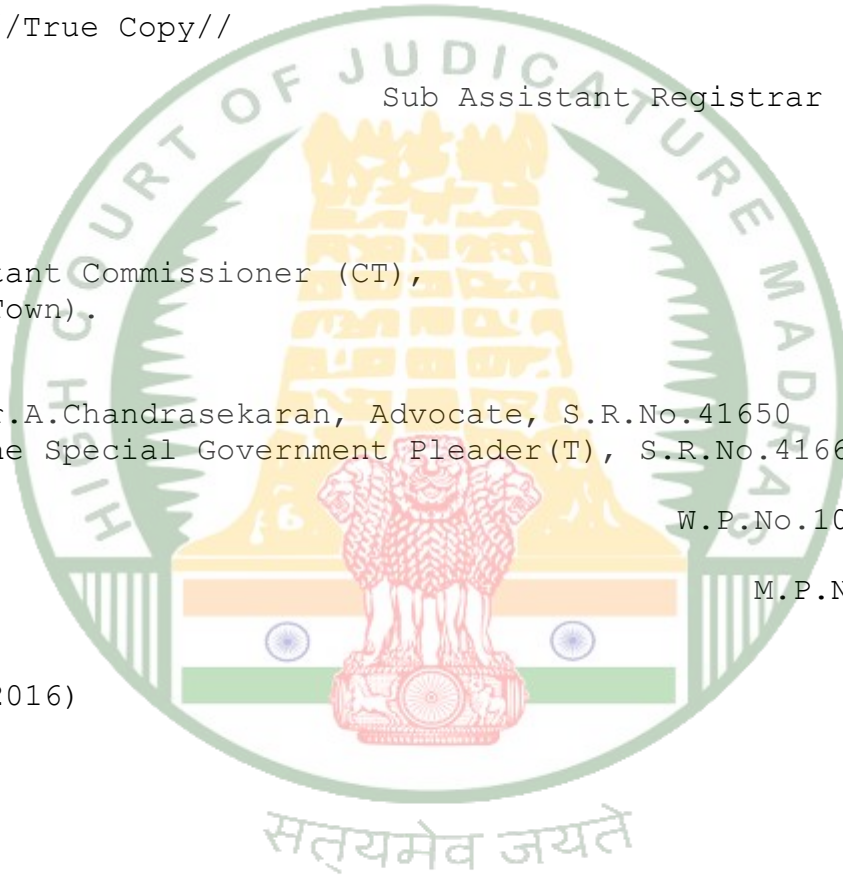
The Assistant Commissioner (CT),
Panruti (Town).

+1cc to Mr.A.Chandrasekaran, Advocate, S.R.No.41650

+1cc to the Special Government Pleader(T), S.R.No.41668

W.P.No.10066 of 2014
and
M.P.No.1 of 2014

GJ(CO)
CA(04/08/2016)



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