IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.6.2016

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THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.30440 of 2004

M/s.All India Skin and Hide Tanners
and Merchants Association,
"Leather Centre",
No.53, Sydenhams Road,
Chennai-600 003 ... Petitioner

vs.

1.The State of Tamil Nadu,
rep.by the Secretary to Government,
Department of Commercial Taxes
& Religious Endowments, Fort
St.George, Chennai-600 009.

2.The Special Commissioner &
Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai-600 005 ... Respondents

Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorarified mandamus, to call for the records of the proceedings of the second respondent herein in K.Dis.Acts Cell-I/17087/2004 on his files, quash the proceedings therein dated 3.6.2004 and further direct the second respondent to instruct his subordinates not to levy sales tax in respect of the distribution of goods, viz., wattle extract, to its members pending the disposal of the unnumbered Civil Appeal on the file of the Supreme Court of India in the case of the petitioner.

For Petitioner : Mr.B.Raveendran

For Respondents : Mrs.S.Kanmani Annamalai,A.G.P.

ORDER

Heard Mr.B.Raveendran, learned counsel for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader, for the respondents .

2. In this writ petition, the petitioner has questioned the proceedings dated 3.6.2004 issued by the second respondent.

3. It is pointed out by the learned counsel for the petitioner that the Honourable Supreme Court, in the connected matter in the case of South India Tanners and Dealers Association vs. Deputy Commissioner of Commercial Taxes and Others [(2009) 23 VST 8 (SC)] has considered similar issue and disposed of the matter granting liberty to the Department to amend the show-cause notices and take up additional grounds, if so advised, within a period of eight weeks, giving an opportunity to the assessee to reply to the amended notices as well as the original show-cause notice within a period of six weeks; and the authority shall thereafter to dispose of the matters expeditiously in accordance with law, without being influenced by any observations made in the earlier round of limitation.

4. This writ petition is disposed of in terms of the above directions issued by the Honourable Supreme Court, which the assessing officer shall scrupulously follow. No costs.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

To

1.The Secretary to Government,
Department of Commercial Taxes
& Religious Endowments, Fort
St.George, Chennai-600 009.

2.The Special Commissioner &
Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai-600 005.

+1cc to Mr.Chandran Karuppiah, Advocate, S.R.No.35427
+1cc to the Government Pleader, S.R.No.35486

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srg 14/07/2016