

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.01.2016

CORAM:

THE HONOURABLE MR. JUSTICE R. MAHADEVAN

W.P.No.5481 of 2004

1. P.Kumerasan
Prop Kumerasan Oil Stores
2. R.Jegadeesan
Prop Vel Enterprises
3. K.Ramalingam
Prop Libra Agencies ... Petitioners

-Versus-

1. The Special Commissioner,
Commissioner of Commercial Taxes
Chepauk,
Chennai -5.
2. The Deputy Commercial Tax Officer,
Mettur Road Circle,
Erode. Respondents

Writ Petition filed under Article 226 of the Constitution of India for the relief of issuance of Writ of Mandamus, to forbear the first respondent and the second respondent from levying and collecting 1% resale tax under section 3H of the Tamil Nadu General Sales Tax Act on the total turnover of the petitioner.

For Petitioner : Mr.D.Peter Francis

For Respondents : Mr.S.Manoharan Sundaran
1 & 2 Additional Government Pleader

O R D E R

This writ petition has been filed by the petitioners seeking a writ of mandamus, forbearing the respondents 1 and 2 from levying and collecting 1% resale tax under section 3H of the Tamil Nadu General Sales Tax Act on the total turnover of the petitioners.

2. When the matter came up for hearing, it is reported by the learned counsel for the petitioners as well as the learned Additional Government Pleader appearing for the respondents that the issue involved herein is covered against the petitioner by the decision of the learned Single Judge of this Court in the case of Southern Petro Oils Private Limited v. Commercial Tax Officer, reported in 2010 (29) VST 403 (Mad).

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

Sd/-
Assistant Registrar(CS V)

//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,
Mettur Road Circle, Erode.

+1cc to the Special Government Pleader(T), S.R.No.1243

W.P.No.5481 of 2004

NM(CO)
CA(25/02/2016)

सत्यमेव जयते

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