

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 29.06.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.33103 of 2004

&

W.P.M.P.No.40035 of 2004

M/s.Rajalakshmi Textile
Processors (P) Ltd.,
R.N.Pudur
Erode-5
Erode District

.. Petitioner

Vs.

1. The State of Tamil Nadu
rep. by the Secretary to Government
Commercial Taxes and Religious
Endowments Department
Fort St. George, Chennai -9

2. The Deputy Commercial Tax Officer
Periya Agraharam Assessment Circle
TNHB Complex, Erode -11

.. Respondents

Prayer: This Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorari calling for the records of the second respondent in his proceedings in TNGST No.3075094/02-03 dated 30.07.2004 and quash the same as illegal

For Petitioner : Mr.S.Ramanathan

For Respondents : Mr.Manoharan Sundaram
Additional Government Pleader

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O R D E R

Heard Mr.S.Ramanathan, learned counsel for the petitioner and Mr.Manoharan Sundaram, learned Additional Government Pleader appearing for the respondents.

2. The petitioner is a registered dealer under the Tamil Nadu General Sales Tax Act and the Central Sales Tax Act. In this writ petition, the petitioner has questioned the notice issued by the second respondent dated 30.07.2004 in which it has been stated that the Dyes and Chemicals, purchased locally from registered dealers and consumed in the bleaching and

Dyeing process, attracts levy of tax at 1% on the deemed re-sale value at the time when the writ petition was filed and the issue is pending before this Court.

3. The learned counsel for the petitioner submits that there are two sets of judgments on the issue and the petitioner may be granted time to file objections to the impugned notice before the second respondent raising all contentions.

In the light of the above, the writ petition is disposed of with a direction to the petitioner to file objections within a period of six weeks from the date of receipt of a copy of this order, after which the second respondent shall consider the same and shall pass a reasoned order, on merits and in accordance with law, after affording an opportunity of personal hearing to the petitioner. No costs. Consequently, the connected miscellaneous petitions is closed.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

gpa
To

1. The Secretary to Government
Commercial Taxes and Religious
Endowments Department
Fort St. George, Chennai -9
2. The Deputy Commercial Tax Officer
Periya Agraharam Assessment Circle
TNHB Complex, Erode -11

+lcc to M/s. Ramanathan, Advocate, S.R.No.36544
+lcc to the Government Pleader, S.R.No.36698

CTK(CO)
EU(20/07/2016)

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