

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.06.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.37109 of 2004

and

W.P.M.P.No.44548 of 2004

Tvl.North Arcot Printing and
Stationery Manufacturers Industrial
Co-Op. Society Ltd.,
rep. By its Special Officer ... Petitioner

Vs.

1. The Appellate Assistant Commissioner (CT)
C.T.Buildings, Fort Round
Vellore.
2. The Deputy Commercial Tax Officer,
Arcot Assessment Circle
C.T.Buildings, Arcot,
Vellore District. Respondents

Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of Certiorari to call for the records of the first respondent in A.P.No.224 of 2004, dated 27.10.2004 and quash the same as illegal, arbitrary and against the judgment of the Hon'ble Supreme Court reported in 105 STC SCSN page 11.

For Petitioner : Mr.K.Soundara Rajan

For Respondents : Mr.Manokaran Sundaram,
Additional Government Pleader

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O R D E R

Heard Mr.K.Soundara Rajan, learned counsel for the petitioner and Mr.Manokaran Sundaram, learned Additional Government Pleader for the respondents and with the consent of the learned counsel appearing either side, the Writ Petition is taken up for final disposal.

2.The petitioner is an Industrial Co-Operative Society Ltd., having a Printing Press. The issue would be as to whether the petitioner who is engaged in the Printing of Bill Books, Ledger Books etc., using their own paper and printing ink for supply to other parties by mentioning their name, could be termed as 'Works Contract' .

3.This issue is no longer res integra and has been decided in the case of TVL.RUKMANI OFFSET PRESS, COIMBATORE v. THE STATE OF TAMIL NADU, REP. BY COMMERCIAL TAX OFFICER AND ANR [W.P.Nos.2612 & 2613 of 2000dt. 21.08.2002].

4.In the instant case, the Assessing Officer himself while passing the order of assessment on 27.10.2004, has accepted that the petitioner has obtained orders for supply of various Bill Books, Forms, etc., from several customers, manufactured and supplied them by using their own paper and printing ink.

5.In the light of the aforementioned decision, the Writ Petition is allowed and the impugned order is set aside. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

rpa

To

1. The Appellate Assistant Commissioner (CT)
C.T.Buildings, Fort Round
Vellore.

2. The Deputy Commercial Tax Officer,
Arcot Assessment Circle
C.T.Buildings, Arcot,
Vellore District.

+1cc to Mr.K.Soundararajan, Advocate, S.R.No.36736

+1cc to the Special Government Pleader(T), S.R.No.36692

W.P.No. 37109 of 2004

CA(CO)

CA(18/07/2016)