

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.6.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.27535 of 2004

M/s.Nagaraj and Co(P) Ltd.,
No.22-A, Kalki Krishnamoorthy Road,
Thiruvannamiyur,
Chennai-600 041

... Petitioner

vs.

1.The State of Tamil Nadu,
rep.by its Secretary,
Commercial Taxes Department,
Fort St.George,
Chennai-600 009

2.The Commercial Tax Officer,
Thiruvannamiyur Assessment Circle,
Chennai-600 090

.... Respondents

Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari mandamus to call for the records of the second respondent in TNGST/0920907/2000-01, and quash the impugned proceedings dated 22.6.2004 and further direct the second respondent to accept the return as filed by the petitioner and pass assessment order in accordance with law.

For Petitioner : Mr.V.Sundareswaran

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

ORDER

Heard Mr.V.Sundareswaran, learned counsel appearing for the petitioner and Mrs.S.Kanmani Annamalai, learned Additional Government Pleader for the respondents.

2. The learned counsel on either side submitted that the issue involved in this writ petition is covered by a decision of the Honourable Division Bench of this Court in the case in The State of Tamil Nadu, represented by the Deputy

Commissioner (CT) vs. Tvl.N.R.S.Pack (Tax Case (R) No.52 of 2011 etc., batch), dated 22.08.2013, wherein, the Honourable Division Bench, taking note of an earlier order, dismissed the Tax Case (Revisions) filed by the Government.

3. In the light of the above, the respondent has to re-do the entire assessment afresh. Accordingly, the writ petition is allowed and the impugned order is set aside. The matter is remanded to the respondent for fresh consideration, who shall take note of the decision referred supra and proceed in accordance with law. No costs.

Sd/-
Assistant Registrar (CS-VII)

//True Copy//

Sub Assistant Registrar

msk

To

1.The Secretary,
Commercial Taxes Department,
Fort St.George,
Chennai-600 009

2.The Commercial Tax Officer,
Thiruvannamiyur Assessment Circle,
Chennai-600 090

1 cc to Special Government Pleader, sr.34871
1 cc to V.Sundareshwaran, Advocate, sr.35082

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kra 11.07.2016

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