

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.06.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.38217 of 2004
and
W.P.M.P.No.45746 of 2004

Tvl.The North Arcot District Co.Op.
Printing Works Ltd.,
rep. By its Special Officer Petitioner

vs.

The Deputy Commercial Tax Officer,
Vellore (South) Assessment Circle
C.T.Buildings, Fort Round,
Vellore District. Respondent

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 respondent in TNGST 4220069/2001-02 dated 01.12.2004 and quash the same as illegal, arbitrary and against the judgment of the Hon'ble Supreme Court reported in 105 STC SCSN page 11 in the petitioner's own case.

For Petitioner : Mr.K.Soundara Rajan

For Respondent : Mr.Manokaran Sundaram,
Addl.Government Pleader

सत्यमेव जयते
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 respondent and with the consent of the learned counsel appearing either side, the Writ Petition is taken up for final disposal.

2.The petitioner is a Co-Operative Printing Works doing printing works viz. Bill Books, Ledger Books, Forms, etc, for various Government Department, Co-operative Institutions etc. based on the orders placed by them, by using their own paper and printing ink for supply to other parties by mentioning the 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 01.12.2004, 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

The Deputy Commercial Tax Officer,
Vellore (South) Assessment Circle
C.T.Buildings, Fort Round,
Vellore District.

1 cc to M/s.K.Soundararajan, Advocate, sr.36735
1 cc to Special Government Pleader, sr.36693

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W.P.No. 38217 of 2004

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