IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.07.2017

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.Nos.7210 and 7211 of 1995

W.P.No.7210 of 1995

Salem Dall Mills,
Rep. by its partner Mr.A.Jayaraj,
353, Suramangalam Main Road,
Salem - 9. ... Petitioner

Vs.

1. The Deputy Commercial Tax Officer,
   Leigh Bazzar Assessment Circle,
   Salem - 9.

2. The Secretary to Government,
   Union Territory of Pondicherry,
   Pondicherry. ... Respondents

Prayer: Petition filed under Article 226 of the Constitution of India to issue a WRIT OF CERTIORARI to quash the proceedings of the first respondent herein in CST/403269/93-94 dated 25.04.1995 so far as it relates to the consignment sales of the petitioner covered by the declaration furnished under Rule 12(5) of the Central Sales Tax (A & T) Rules 1957 read with Section 6-A of the Central Sales Tax Act 1956 (herein after referred to as the Act).

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W.P.No.7211 of 1995

M/s.S.Arokiasamy, Dealer in Dhall,
Rep. by its partner A.Peter,
No.366, Suramangalm Main Road,
Salem - 9. ... Petitioner

Vs.

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1. The Commercial Tax Officer,
   Leigh Bazzar Circle, Salem - 2.

2. The Secretary to Government,
   Union Territory of Pondicherry,
   Pondicherry. ... Respondents

Prayer: Petition filed under Article 226 of the Constitution of India to issue a WRIT OF CERTIORARI to quash the proceedings of the first respondent herein in CST/402672/93-94 dated 04.04.1995 so far as it relates to the consignment sales of the petitioner covered by the declaration furnished under Rule 12(5) of the Central Sales Tax (A & T) Rules 1957 read with Section 6-A of the Central Sales Tax Act 1956 (herein after referred to as the Act).

For Petitioner
in both W.Ps. : Mr.V.Ravi

For Respondents
in both W.Ps. : Mr.K.Venkatesh (For R1)
Government Advocate
Mr.K.R.Harin (For R2)

COMMON ORDER

In both these writ petitions, the petitioners challenged an order passed by the first respondent dated 24.05.1995 and 04.04.1995 respectively. In so far as the turnover of consignment sales of the petitioners covered by the declaration prescribed under Rule 12(5) of the Central Sales Tax (A & T) Rules 1957 read with Section 6-A of the Central Sales Tax Act, 1956.

2.The learned Senior Counsel appearing for the petitioner submitted that as of now, the law with regard to consignment sales has been settled by this Court as well as the Hon'ble Supreme Court and the impugned order cannot be given effect to.

3.In the light of the subsequent legal development, the impugned orders are quashed leaving it open to the Department to proceed in accordance with law, if still a need arises.

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4.These writ petitions are allowed with the above observations. No costs.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

abr

To

1. The Deputy Commercial Tax Officer,
   Leigh Bazzar Assessment Circle,
   Salem - 9.

2. The Secretary to Government,
   Union Territory of Pondicherry,
   Pondicherry.

3. The Commercial Tax Officer,
   Leigh Bazzar Circle, Salem - 2.

+1cc to M/s.V.Ravi, Advocate for the petitioner, S.R.No.47007

+1cc to Special Government Pleader (Taxes), S.R.No.49611

W.P.Nos.7210 and 7211 of 1995

KJ(CO)
CU(26/07/2017)

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