

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 21.02.2017

Coram

The Honourable Mr.JUSTICE RAJIV SHAKDHER

Writ Petition No.14857 of 2015
and MP No.1 of 2015

Lonestar Industries,
Rep. by its Managing Partner,
79, Valmiki Street, Thiruvannamiyur,
Chennai-600 041.

...Petitioner

Vs

1. The Assistant Commissioner (CT),
Esplanade Assessment Circle,
116, Angappanaicken Street,
Chennai-600 001.
2. Commissioner of Commercial Taxes,
Chepauk, Chennai-600 005.
3. Government of Tamil Nadu,
represented by its Secretary,
Commercial Taxes Department,
Fort St. George,
Chennai-600 009.

...Respondents

Prayer : PETITION filed under Section 226 of The Constitution of India praying for the issuance of Writ of Certiorarified mandamus, or any other appropriate writ, order or direction, in the nature of Writ, calling for the records relating to the order passed by the first respondent in TIN/33730100182/2014-15, dated 20.04.2015, quash the same and consequently, direct the first respondent to complete the assessment without invoking Section 19(2)(v) and the accompanying proviso of the Tamil Nadu Value Added Tax Act, 2006, afford the petitioner an opportunity of personal hearing, decide the matter on merits after taking into consideration the submissions of the petitioner, and pass such other order or orders as this Hon'ble Court may deem fit and proper in the circumstances of the case.

For Petitioner : Mr.A.Lawrence

For Respondents: Mr.K.Venkatesh,
Government Advocate

O R D E R

1. Learned counsel for the parties have agreed that the issue raised in the captioned writ petition is covered by the judgment of this Court dated 06.02.2017, passed in a batch of Writ Petitions, the lead Writ Petition being : W.P.No.7969 of 2014, titled: M/s.Everest Industries Limited, rep. by its Senior Manager, Finance V. The State of Tamil Nadu, rep. by its Secretary, Commercial Taxes Department and another.

2. Accordingly, the Writ Petition is allowed and the impugned order is set aside, in terms of the judgment delivered in the aforementioned batch of Writ Petitions.

3. Resultantly, the connected Miscellaneous Petition is closed. However, there shall be no order as to costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

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To

1. The Assistant Commissioner (CT),
Esplanade Assessment Circle,
116, Angappanaicken Street,
Chennai-600 001.
2. The Commissioner of Commercial Taxes,
Chepauk, Chennai-600 005.
3. The Secretary,
Commercial Taxes Department,
Government of Tamil Nadu,
Fort St. George,
Chennai-600 009.

+lcc to the Government Pleader, S.R.No.11099

ALA(CO)
RS(13/03/2017)

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