IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 30.10.2017

CORAM :

The Hon'ble Mr. Justice T.S.Sivagnanam

W.P.No. 9219 of 2009
and
M.P.No.1 of 2009

M/s. Indian Organic Chemicals Ltd.,
Now Known as Futura Polyesters Ltd.,
Manali Industrial Area,
Manali, Chennai - 600 068. .. Petitioner

Vs

The Commercial Tax Officer,
Manali Assessment Circle,
1st Floor, Kuralagam Annexe Building,
Chennai - 600 108. .. Respondent

Prayer: Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, to call for the records from the respondent in TNGST : 1080067/2001-02, on his files and to quash the proceedings, dated 31.03.2009, passed therein, and further, to direct the respondent to pass fresh orders of assessment, by accepting the returns, under Section 12-C of the TNGST Act, 1959, read with Rule 15 (5E) of the TNGST Rules, 1959.

For Petitioner : Mr. B. Raveendran
For Respondent : Mr.S.Kanmani Annamalai
Additional Government Pleader (Tax)

O R D E R

The petitioner, who is a registered dealer on the file of the respondent, under the provisions of the Tamil Nadu General Sales Tax Act, 1959 (TNGST Act) has filed this Writ Petition, challenging the assessment order passed by the respondent under the TNGST Act for the assessment year 2001-02, dated 31.03.2009, and sought for a consequential direction upon the respondent to pass fresh orders of assessment, by accepting the returns, under Section 12-C of the TNGST Act, 1959, read with Rule 15 (5E) of the TNGST Rules, 1959.

2. Mr. B. Raveendran, the learned counsel appearing for the petitioner as well as Mr.S.Kanmani Annamalai, the learned

Additional Government Pleader for the respondent submitted that the legal issue involved in this Writ Petition is covered by a decision of Hon'ble Division Bench of this Court, in the case of Tube Investments of India Ltd., Vs. State of Tamil Nadu reported in [(2010) 36 VST 67 (Madras)].

3. Thus, following the decision, referred to supra, the present Writ Petition is allowed and the impugned order is quashed and the matter is remanded to the respondent for fresh consideration, who shall pass fresh assessment order, by applying the law laid down in the case of Tube Investments of India Ltd., Vs. State of Tamil Nadu reported in [(2010) 36 VST 67 (Madras)]. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-
Assistant Registrar(CS-VI)

//True Copy//

Sub Assistant Registrar

sd/msm

To

The Commercial Tax Officer,
Manali Assessment Circle,
1st Floor, Kuralagam Annexe Building,
Chennai - 600 108.

+1cc to Mr.B.RAVEENDRAN, Advocate, S.R.No. 76797
+1cc to the Special Government Pleader, S.R.No. 77099

W.P.No. 9219 of 2009

RJ(CO)
TR(29/01/2018)