

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.02.2017

CORAM

THE HONOURABLE MR.JUSTICE RAJIV SHAKDHER

W.P.No.19036 of 2015

And

M.P.No.1 of 2015

Fiem Industries Limited
(Represented by its Executive Director) ... Petitioner

Vs.

- 1 The Assistant Commissioner (CT) (FAC)
Hosur (South)
C.T. Building, Bangalore Road
Hosur - 635 109.
Tamil Nadu
- 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. ... Respondent

Prayer:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for the records relating to the Order passed by the 1st Respondent in TIN/ 33263362793/2013-14 dated 15th May, 2015, quash the same and consequently direct the 1st Respondent to complete the assessment without invoking Section 19(2)(v) and the accompanying proviso of the Tamil Nadu Value Added Tax Act, 2006.

For Petitioners : Ms.Charulatha
for M/s.Lakshmi Kumaran
For Respondent : Mr.K.Venkatesh
Government Advocate

O R D E R

1.The issue raised in the present captioned writ petition, I am informed by the learned counsel for the petitioner as well as by Mr.Venkatesh, is covered by the decision rendered by this Court dated 06.02.2017, in a batch of writ petitions, the lead being W.P.No.7969 of 2014 titled: M/s.Everest Industries Limited, Rep. by its Senior Manager, Finance Vs. The State of Tamil Nadu Rep. by its Secretary, Commercial Taxes Department and another.

2.Accordingly, as prayed, the writ petition is allowed and the impugned order is set aside, in terms of the decision referred to above. Consequently, the connected pending application is also closed. However, there shall be no order as to costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

- 1 The Assistant Commissioner (CT) (FAC)
Hosur (South)
C.T. Building, Bangalore Road
Hosur - 635 109.
Tamil Nadu
- 2 Commissioner of Commercial Taxes,
Chepauk,
Chennai - 600 005.
- 3 The Secretary
Government of Tamil Nadu
Commercial Taxes Department
Fort St. George,
Chennai - 600 009.

+1cc to Mr.Lakshmikannan, Advocate, S.R.No.9499
+1cc to the Government Pleader, S.R.No.9589

tm(CO)
md(01/03/2017)

W.P.No.19036 of 2015 And
M.P.No.1 of 2015