

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.07.2017

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.17176 of 2000

The Coronation Litho Works,
38&39, Thiruthangal Road,
Sivkasi.

... Petitioner

Vs.

1.State of Tamil Nadu,
Rep. By the Secretary to Govt.,
Commercial Taxes and Religious Endowment,
Fort St. George, Chennai.

2.Commercial Tax Officer-IV,
Sivakasi.

... Respondents

PRAYER: Writ Petition filed under Article 226 of Constitution of India praying to issue Writ of declaration to declare the levy of sales tax on printing materials as per the specification of the customers on job work basis as violative of Articles 265 366 (29A) and Entry List II of the Constitution of India.

For Petitioner : Mr.P.Sivaraman

For Respondents : Mr.K.Venkatesh, GA

ORDER

Heard Mr.P.Sivaraman, learned counsel for the petitioner and
Mr.K.Venkatesh, learned Government Advocate for the respondents.

2. The petitioner seeks to declare the levy of sales tax on printing materials as per the specification of the customers on job work basis as violative of Articles 265, 366 (29-A) and Entry List II of the Constitution of India.

3. The prayer sought for by the petitioner is no longer res-integra and it has been decided in several matters and in particular in the case of *State of Tamil Nadu, rep. by the Deputy commissioner (CT), Tirunelveli Division, Tirunelveli, Vs. Tvl. Vibgyor Process (TCR No.687 of 2006, dated 05.11.2008)*, which was followed by the Hon'ble Division Bench of this Court in the case of *State of Tamil Nadu, rep. by the Deputy commissioner (CT), Tirunelveli Division, Tirunelveli Vs. Tvl.Chandra Litho Press, Sivakasi*.

4. In the light of the above, the order of assessment dated 14.03.2000 has to be necessarily set aside and accordingly, the same is set aside. Consequently, the writ petition is disposed of. No Costs.

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Index: Yes
Internet: Yes

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To

1The Secretary to Govt.,
Commercial Taxes and Religious Endowment,
Fort St. George, Chennai.

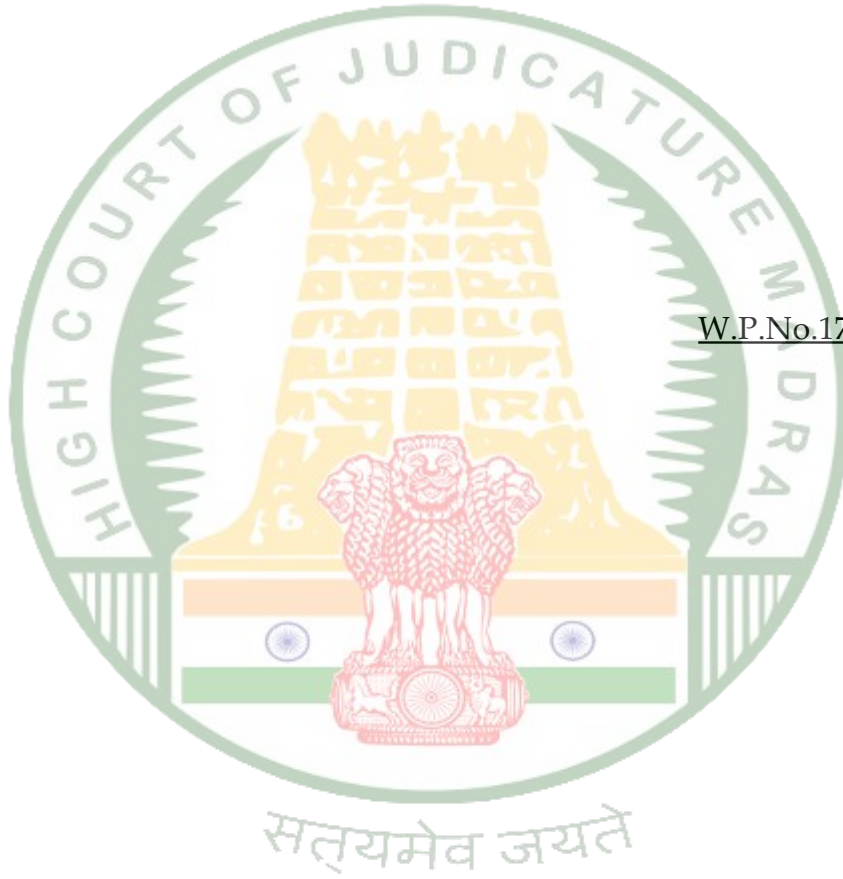
2.Commercial Tax Officer-IV,
Sivakasi.



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T.S.SIVAGNANAM, J.

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