

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.11.2017

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.10319 of 2009 & M.P.No.1 of 2009

M/s.V.Guard Industries Ltd.,
241, Mettupalayam Road,
Coimbatore-641 043. ... Petitioner

Vs.

- 1.Assistant Commissioner (CT) (FAC),
Thudiyalur Circle, Coimbatore.
- 2.Commissioner of Commercial Taxes,
Chepauk, Chennai-600 005. ... Respondents

Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari, to call for the records on the file of the first respondent herein and quash the impugned Notice TIN No.33282023503/2008-09 dated 03.06.2009.

For Petitioner : M/s.R.Charulatha
for Mr.Lakshmi Kumaran

For Respondents : Mr.S.Kanmani Annamalai,
Additional Government Pleader

O R D E R

Heard M/s.R.Charulatha, representing Mr.Lakshmi Kumaran, learned counsel for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader appearing for the respondents.

2.The petitioner is aggrieved by a notice dated 03.06.2009, proposing to tax at 8.5% by stating that the petitioner is liable to pay tax at 12.5% for the sales of electric cables upto September 2008. The basis for issuing the impugned notice is a clarification issued by the Commissioner dated 23.09.2008.

3.This Court in the case of Madras Electric Trades Association vs. Commissioner of Commercial Taxes reported in [2015] 85 VST 520 (Mad) quashed the said clarification. The said order in Madras Electric Trades Association (supra) has become final, as the revenue has not filed any appeal. Therefore, the impugned notice is held to be not sustainable in law.

Accordingly, this writ petition is allowed and the impugned order is quashed. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

abr

To

1.Assistant Commissioner (CT) (FAC),
Thudiyalur Circle, Coimbatore.

2.Commissioner of Commercial Taxes,
Chepauk, Chennai-600 005.

+1cc to Mr.Lakshmi kumaran, Advocate, S.R.No.83901

+1cc to the Government Pleader, S.R.No.83937

W.P.No.10319 of 2009

RRK(14/12/2017)

सत्यमेव जयते

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