

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 30.10.2017

CORAM :

THE HON'BLE MR. JUSTICE T.S.SIVAGNANAM

W.P.No. 20456 of 2009

and

M.P.No.1 of 2009

M/s.Devendra Exports (P) Ltd.,
represented by its Director
Smt.Rashmi Kumar.

.. Petitioner

Vs

The Assistant Commissioner (CT),
Ambattur Assessment Circle,
Chennai - 49.

.. Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari to call for the records from the Respondent in his proceedings in TNGST 1320042/2005-2006, dated 30.03.2009 and to quash the same, insofar as the levy of tax under Section 3 (4) of the TNGST Act is concerned.

For Petitioner : Mr.S.Ramanathan

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) and Central Sales Tax Act (CST Act) has filed this Writ Petition, challenging the assessment order passed by the respondent under the TNGST Act for the assessment year 2005-06, dated 30.03.2009, insofar as the levy of tax under Section 3 (4) of the TNGST Act is concerned.

2. Mr.S.Ramanathan, 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 orders, 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/-
Asst.Registrar (CO)

/true copy/

Sub Asst. Registrar

sd/msm

To

The Assistant Commissioner (CT),
Ambattur Assessment Circle,
Chennai - 49.

+ 1 cc to Mr.S.Ramanathan Advocate, SR.76665
+ 1 cc to The Special Govt.Pleader, SR.77081

W.P.No. 20456 of 2009

ca(co)
nr 27/02/2018



WEB COPY