

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 21.11.2017

Coram

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

Writ Petition No. 4187 of 2012

and

M.P.No. 1 of 2012

M/s. Venkatachalapathy Sago Factory,
rep. by its Proprietor V.Natesan

...Petitioner

Vs.

The Assistant Commissioner (CT),
Salem Rural Circle,
No.5/2, 1st Floor, East Street,
Mayor Nagar, Peramanoor,
Salem -7.

...Respondent

Prayer:-

Writ Petition, filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorari, to call for the records of the respondent in his proceedings in TNGST 2700084/2005-2006 dated 06.01.2012 and to quash the same as illegal.

For Petitioner : Mr.S.Ramanathan

For Respondent : Mr.K.Venkatesh
Government Advocate (Taxes)

O R D E R

Heard Mr.S.Ramanathan, the learned counsel appearing for the petitioner and Mr.K.Venkatesh, the learned Government Advocate for the respondent.

2. The learned counsels appearing for the petitioner as well as the respondent submits that the issue involved in this Writ Petition is squarely covered by the decision of this Court, in the case of Ponni Sago Factory Vs. Deputy Commercial Tax Officer, Salem & Ors, reported in [(2007) 5 VST 223 (Madras)].

3. Thus, following the aforesaid decision, the Writ Petition is allowed and the impugned order is quashed, and the matter is remanded to the respondent to pass fresh assessment order by applying the law laid down by the Hon'ble Division Bench of this Court, in the cases of i) Kalyani Oil Mills Vs. State of Madras reported in [(1973) 32 STC 542 and ii) Madurai Soft Drinks (Pvt.) Ltd., Vs. State of Tamil Nadu, reported in [(1985) 60 STC 94], which were followed in the decision rendered in Ponni Sago Factory (supra). No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar (CS-VIII)

//True Copy//

Sub Assistant Registrar

sd/msm

To

The Assistant Commissioner (CT),
Salem Rural Circle,
No.5/2, 1st Floor, East Street,
Mayor Nagar, Peramanoor,
Salem -7.

+ 1 cc to Mr. Special Government Pleader Sr.83103
+ 1 cc to Mr.S. Ramanathan, Advocate SR.83126

Writ Petition No. 4187 of 2012

सत्यमेव जयते

PVS (CO)
EU (30/01/2018)

WEB COPY