IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.07.2017

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.Nos.17509 & 17510 of 2017
and W.M.P.Nos.19005 to 19008 of 2017

Tvl.Alekhya Leathers
represented by its Proprietor,
No.37/69, Wuthucattan Street,
Periamet, Chennai 600 003. .. Petitioner in both W.Ps.

..Vs..

The Commercial Tax Officer,
Vepery Assessment Circle,
No.10, Greams Road,
Chennai 600 006. .. Respondent in both W.Ps.

Prayer in W.P.No.17509 of 2017: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, to call for the records of the respondent in CST.636015/2013-14 dated 07.06.2017 and quash the same and further direct the respondent to refrain from applying the proviso to Section 19(2)(V) of the Tamil Nadu Value Added Tax R/W Sec.9(2) of the CST Act for the purpose of of assessment in accordance with the order passed in W.P.No.7969/2014 dated 06.02.2017.

Prayer in W.P.No.17510 of 2017: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, to call for the records of the respondent in CST.636015/2014-15 dated 07.06.2017 and quash the same and further direct the respondent to refrain from applying the proviso to Section 19(2)(V) of the Tamil Nadu Value Added Tax R/W Sec.9(2) of the CST Act for the purpose of of assessment in accordance with the order passed in W.P.No.7969/2014 dated 06.02.2017.

For Petitioner : Mr.R.Ganesh Kanna
(In both W.Ps.)

For Respondent : Mr.K.Venkatesh
(In both W.Ps. Government Advocate

C O M M O N   O R D E R

Heard Mr.R.Ganesh Kanna, learned counsel for the petitioner and Mr.K.Venkatesh, learned Government Advocate for the respondent. With the consent on either side, the writ petitions are taken up for disposal.

2.Learned counsel for the parties have agreed that the issue raised in these writ petition is covered by the Judgment of this Court dated 06.02.2017, passed in a batch of writ petitions in W.P.No.7969 of 2014 (M/s.Everest Industries Limited, rep.by its Senior Manager, Finance V. The State of Tamil Nadu, rep.by its Secretary, Commercial Taxes Department and another).

3.Accordingly, these writ petitions are allowed and the impugned orders are set aside in terms of the Judgment delivered in the aforementioned batch of writ petitions. No costs. Consequently, connected miscellaneous petitions are closed.

-s/d-
Assistant Registrar(CCC)

True Copy

Sub-Assistant Registrar

cse

To

The Commercial Tax Officer,
Vepery Assessment Circle,
No.10, Greams Road,
Chennai 600 006.

+1 CC to Mr.A. Ravichandran, advocate sr 48744
+1 CC to Spl.Govt. Pleader(Taxes) sr 48306

W.P.Nos.17509 & 17510 of 2017
and W.M.P.Nos.19005 to 19008 of 2017

LRS(CO)
sp(25/07/2017)