

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.02.2017

CORAM

THE HONOURABLE MR.JUSTICE RAJIV SHAKDHER

W.P.No.3321 of 2015

And

M.P.No.1 of 2015

M/s.Sivadharshini Papers Pvt. Ltd.,
rep. by its Director K.Malarvizhi

... Petitioner

Vs.

1.The State of Tamil Nadu
Rep. by the Secretary to Government,
Commercial Taxes and Registration Department
Fort St. George,
Chennai - 600 009.

2.The Assistant Commissioner (CT),
Velandipalayam Circle,
Chinthamani Super Market Compound,
Mettupalayam Road, R.S.Puram,
Coimbatore - 2.

... Respondents

Prayer:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for the records of the second respondent in TIN No.33106204690/2014-2015 dated 12.01.2015 and quash the same as illegal and direct the second respondent not to apply the proviso to Section 19(2)(v) of the Tamil Nadu Value Added Tax Act to the petitioner herein in as much as the petitioner is a manufacturer of goods in the State of Tamil Nadu.

For Petitioner : Mr.S.Ramanathan

For Respondents : Mr.Kanmani Annamalai

Additional Government Pleader
(Taxes)

O R D E R

1.The issue raised in the present captioned writ petition, I am informed by the learned counsel for the petitioner as well as by Mr.Annamalai, is covered by the decision rendered by this Court dated 06.02.2017, in a batch of writ petitions, the lead being W.P.No.7969 of 2014 titled: M/s.Everest Industries

Limited, Rep. by its Senior Manager, Finance Vs. The State of Tamil Nadu Rep. by its Secretary, Commercial Taxes Department and another.

2. Accordingly, as prayed, the writ petition is allowed and the impugned order is set aside, in terms of the decision referred to above. Consequently, the connected pending application is also closed. However, there shall be no order as to costs.

Sd/-

Asst. Registrar

/true copy/

Sub Asst. Registrar

To

1. The Secretary to Government,
State of Tamil Nadu,
Commercial Taxes and Registration Department
Fort St. George,
Chennai - 600 009.

2. The Assistant Commissioner (CT),
Velandipalayam Circle,
Chinthamani Super Market Compound,
Mettupalayam Road, R.S.Puram,
Coimbatore - 2.

+1cc to Mr.S. Ramanathan, Advocate SR. 11546

+1cc to Special Government Pleader, Taxes SR. 11881

सत्यमेव जयते

W.P.No.3321 of 2015

And

M.P.No.1 of 2015

RSY(CO)
VR(10/03/2017)

WEB COPY