

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 23.10.2017

Coram:

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

W.P.Nos.5506 & 5507 of 2006

Canon India Private Limited
Having its registered office at:
84-E, C-6 Lane
Off Central Avenue
Sainik Farms
New Delhi - 110 062.

And also at:
No.5D and 5E, Vth floor,
Gee Gee Complex,
No.312, Village Road,
Nungambakkam,
Chennai - 600 034.

...Petitioner in both the W.Ps

Versus

1. State of Tamil Nadu,
through, Secretary,
Ministry of Education and Commercial Taxes,
Commercial Taxes Department
Secretariat, Chennai - 600 009.
2. Commissioner of Commercial Taxes,
Department of Commercial Taxes,
Ezhilagam, Chepauk, Chennai - 600 005.
3. Commercial Tax Officer,
Valluvarkottam Assessment Circle,
Department of Commercial Taxes,
Chennai - 600 006.

...Respondents in both the W.Ps

Prayer in W.P.No.5506 of 2006:

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of Certiorari to call for the records culminating in the 2003 and 2004 clarifications (being Clarification No. Acts Cell - II/D. Dis/4470/2003 and Clarification No.85 of 2004) dated June 9, 2003 and March 30, 2004 respectively issued by the Respondent No.2.

Prayer in W.P.No.5507 of 2006:

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of Certiorarified Mandamus to call for the records culminating in the Impugned Order i.e., that part of the order dated July 22, 2005 passed by Respondent No.3 in the Assessment Number and Year TNGST/1501454/2003-04, which wrongly assessed digital cameras as goods falling under Entry 14(viii) of Part D to the First Schedule to the Act, and quash the same and to direct the Respondent 3 to assess the sale of the Digital Cameras of the Petitioner as goods under Entry 25(i), Part C of the First Schedule to the Tamil Nadu General Sales Tax Act.

For Petitioner
in both the W.Ps : M/s. S. Madhumithaa
for
Mr. S. Ramasubramaniam &
Associates

For Respondents
in both the W.Ps : Mrs. Narmadha Sampath,
Special Government Pleader

C O M M O N O R D E R

Heard Ms. S. Madhumithaa, the learned counsel appearing for the petitioner and Mrs. Narmadha Sampath, the learned Special Government Pleader appearing on behalf of the respondents.

2. The learned counsel for the petitioner has made an endorsement seeking leave to withdraw the writ petition as the Sales Tax Appellate Tribunal in T.A.No.225 of 2008 etc., batch dated 30.04.2014 has decided the issue in their favour.

3. Recording the above said submission, this writ petition is dismissed as withdrawn. No costs.

mrr

Sd/-
Asst.Registrar

/true copy/

Sub Asst. Registrar

To

1. The Secretary,
Ministry of Education and Commercial Taxes,
Commercial Taxes Department
Secretariat,
Chennai - 600 009.

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

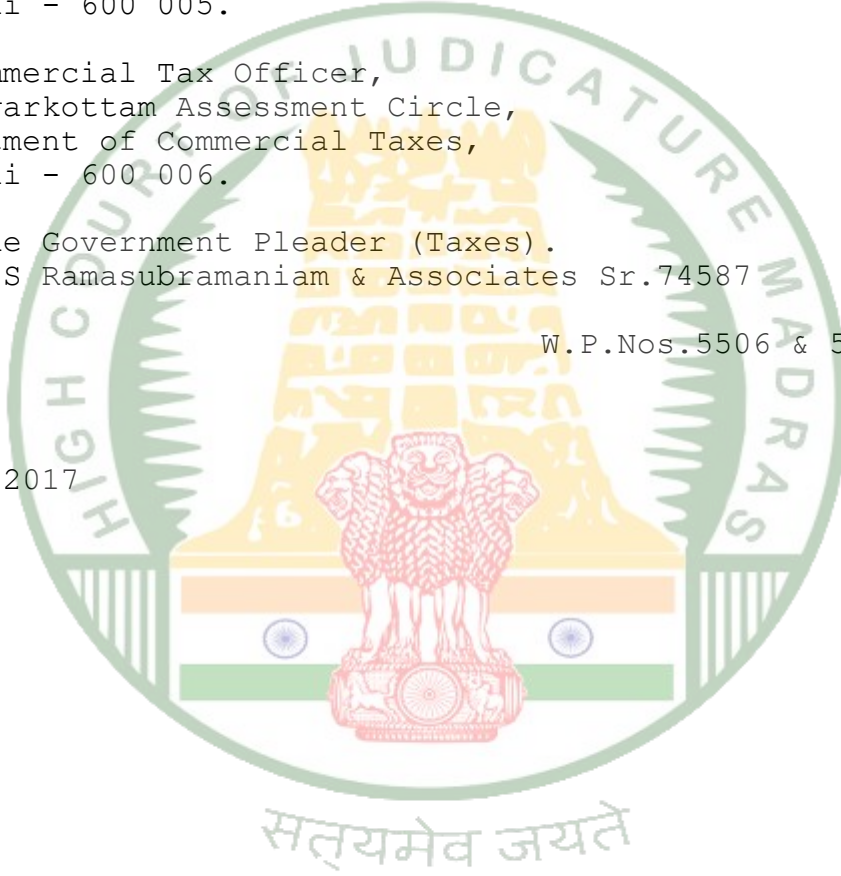
3. The Commercial Tax Officer,
Valluvarkottam Assessment Circle,
Department of Commercial Taxes,
Chennai - 600 006.

+1cc to the Government Pleader (Taxes).

+2cc to M/S Ramasubramaniam & Associates Sr.74587

W.P.Nos.5506 & 5507 of 2006

SS (CO)
RVR 14/11/2017



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