IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.10.2017

CORAM :

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P No. 22617 of 2007
and
M.P.No.2 of 2007

M/s.Golden Leathers
Tannery, Rep by its Partner
No.4/137, Salem Road
Andiyur Post
Tirupattur Taluk. ... Petitioner

Vs

1. The Principal Commissioner &
   Commissioner of Commercial Taxes
   Ezhilagam, Chepauk
   Chennai - 600 005.

2. The Deputy Commercial Tax Officer
   Tirupattur.

3. The State of Tamil Nadu
   Rep by its Secretary
   Commercial Taxes and Registration Department
   Fort St George, Chennai - 600 009. ... Respondents

Prayer:Petition filed under Article 226 of the Constitution of India, for issuance of a Writs of Certiorari, calling for the records of the first respondent in Lr.No.K.Dis.Acts.Cell 189422/2000 (reiterating the earlier clarification in K.Dis.Act.Cell-VI/72319/97 dated 03.10.1997 quash the impugned proceedings dated 01.02.2001 being inconsistent with the provisions of the Tamil Nadu General Sales Tax Act, 1959 and the decision of the Apex Court.

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For Petitioner : Mr.P.Govardhanan
for Mr.V.Sundareswaran

For Respondents : Mr.K.Venkatesh
Government Advocate [Taxes]

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<u>O R D E R</u>

Heard Mr.P.Govardhanan, learned counsel for the petitioner, Mr.K.Venkatesh, learned Government Advocate [Taxes] appearing for the respondents.

2.The petitioner has filed this writ petition challenging the proceedings of the Principal Commissioner and Commissioner of Commercial Taxes dated 01.02.2001 addressed to "All India Skin Hides Tanners and Merchants Association". The impugned communication is in the form of a clarification stating that form XVII cannot be issued for the purpose of Chemicals etc for the conversion of semi-finished leather into finished leather.

3.This issue is no longer res integral and it has been settled by the Hon'ble Division Bench in the case of **Golden Leather by the Secretary TNSTAT and others** reported in **(2010) 35 VAT 216 (Madras)**.

4.In the said decision the Hon'ble Division Bench took note of the impugned communication in paragraph no.7 of its judgment and after examining the details about the manufacturing activities done by the petitioner, held that the usage of chemicals etc is an activity which amounts to a manufacturing activities.

5.For the above reasons the writ petition is allowed and the impugned order is quashed. No costs. Consequently, connected miscellaneous petition is closed.

sd/-
Assistant Registrar

/True Copy/

Sub Assistant Registrar

maya/sk

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To

1. The Principal Commissioner &
   Commissioner of Commercial Taxes
   Ezhilagam, Chepauk
   Chennai - 600 005.

2. The Deputy Commercial Tax Officer
Tirupattur.

3. The Secretary to Government
Commercial Taxes and Registration Department
Fort St George, Chennai - 600 009.

skv (co)
EGR 13/11/2017

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