IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 31.10.2017

CORAM :

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

W.P.Nos. 13111 & 13112 of 2007
and
M.P.Nos.1 & 1 of 2007

Arignar Anna Sugar Mills,
(Unit of Tamil Nadu Sugar Corporation Ltd.,
represented by its Chief Executive
V.Lakshmanan,
Kurungulam - 613 303,
Tanjore District. ..Petitioner in both WPs

Vs

1. The Commercial Tax Officer,
   Thanjavur - II.

2. The Appellate Assistant Commissioner (CT),
   Thanjavur.

3. Tamil Nadu Sales Tax Appellate Tribunal,
   (Main Branch), represented by the Secretary,
   City Civil Court Buildings,
   High Court Complex,
   Chennai - 600 104. ..Respondents in both WPs

Prayer in W.P.No.13111 of 2007:

Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari to call for the records on the files of the third respondent in T.A.No.101/01 (1993-1994) dated 09.09.2005 and quashing the same in sofar as it relates to the confirmation of tax demand on a turnover of Rs.9,96,072/- being levy of tax on sugarcane cess paid by the petitioners under Section 14 of the Tamil Nadu Sugar Factories Control Act, 1949.



Prayer in W.P.No.13112 of 2007:

Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari to call for the records on the files of the third respondent in T.A.No.102/01 (1994-1995) dated 09.09.2005 and quashing the same insofar as it relates to the confirmation of tax demand on a turnover of Rs.21,51,700/- being levy of tax on sugarcane cess paid by the petitioners under Section 14 of the Tamil Nadu Sugar Factories Control Act, 1949.

For Petitioner in both WPs : Mr.N.Inbarajan

For Respondents in both WPs : Mr.S.Kanmani Annamalai
Additional Government Pleader(T)

C O M M O N O R D E R

When these Writ Petitions were taken up for hearing on earlier occasion, i.e., 26.10.2017, the learned counsel appearing for the petitioner submitted that, the legal issue involved in these Writ Petitions is covered by a decision rendered by the Hon'ble Division Bench of this Court, in the case of Arignar Anna Sugar Mills Vs. Commercial Tax Officer, Thanjavur II and others reported in [(2011) 37 V.S.T. 236 (Madras)]. The copy of the said decision was given to the learned Additional Government Pleader for going through the same, and he sought time to get instructions from the respondents, and accordingly, this Court directed the Registry to list the cases on 30.10.2017. On 30.10.2017, when the Writ Petitions were taken up, the learned Additional Government Pleader, again sought for short accommodation. Therefore, the matters were directed to be listed on 31.10.2017 (i.e. today). Today, when the Writ Petitions were taken up, the learned Additional Government Pleader for the respondents submits that the issue involved in these Writ Petitions is squarely covered by the decision rendered in the case of Arignar Anna Sugar Mills (supra).

2. Thus, following the above referred decision, both the Writ Petitions are allowed and the impugned orders are quashed. No costs. Consequently, connected Miscellaneous Petitions are closed.

-s/d-
Assistant Registrar(CS-IV)

True Copy

Sub-Assistant Registrar

msm/sd

To

1. The Commercial Tax Officer,
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2. The Appellate Assistant Commissioner (CT),
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3. Tamil Nadu Sales Tax Appellate Tribunal,
   (Main Branch), represented by the Secretary,
   City Civil Court Buildings,
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   Chennai - 600 104.

+1 CC to Mr.N. Inbarajan, Advocate sr 77134.
+1 CC to Spl. Govt. Pleader(T) sr 77279.

W.P.Nos. 13111 & 13112 of 2007

SP(27/12/2017)