

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.12.2017

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.12177 of 2006
and M.P.No.13765 of 2006

Tvl.Aero Shoes, rep. by its
Partner, Mr.V.Pande,
Ranipet, Vellore District. Petitioner

Vs.

The Deputy Commercial Tax Officer
(SIPCOT), Ranipet, Vellore District. Respondent

Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus, to call for the records of the respondent dated 28.03.2006 in CST.353480/2003-04 and quash the same and consequently direct the respondent to make the assessment on the stock difference found at the time of inspection on 29.01.2004 under the TNGST Act for the assessment year 2003-04.

For Petitioner : Mr.N.Muthukumaran
for M/s.MCGAN Law Firm

For Respondent : Mr.S.Kanmani Annamalai,
Additional Government Pleader

सत्यमेव जयते
O R D E R

Heard Mr.N.Muthukumaran, learned counsel for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader for the respondent.

2.This petition has been filed challenging the response given by the respondent to the application filed by the petitioner for rectification of an assessment passed under the provisions of the Central Sales Tax Act, 1956 (hereinafter referred to as "the CST Act") for the assessment year 2003-04.

3.The contention raised by the petitioner is that the transaction should be assessed as a local transaction under the Tamil Nadu General Sales Tax Act, 1959 and sought for

rectification of the order by assessing the turnover under the CST Act.

4.The respondent noted the factual position and the stand taken by the assessee and also that the appeal filed against the assessment order was rejected.

5.Thus, I find no error in the impugned order. Accordingly, this writ petition stands dismissed. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS-V)

//True Copy//

Sub Assistant Registrar

abr

To

The Deputy Commercial Tax Officer
(SIPCOT), Ranipet, Vellore District.

+1cc to Mr.MCGAN LAW FIRM Advocate, S.R.No. 89896
+1cc to the Government Pleader, S.R.No. 89999

W.P.No.12177 of 2006

TR(09/01/2018)

सत्यमेव जयते
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