

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 24-02-2017

Coram

THE HONOURABLE MR. JUSTICE RAJIV SHAKDHER

W.P.No.25442 of 2016 and W.M.P.No.21768 of 2016

M/s. Jain Rubbers Private Limited
Rep. by its Director Rajiv Jain
No.F-75, SIPCOT Industrial Complex
Gummudipoondi - 601 201

.. 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]
Ayanavaram Assessment Circle
No.F-50, 3rd Floor, First Avenue
Anna Nagar (East), Chennai - 600 102
- .. Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of Certiorarified mandamus calling for the records on the file of the second respondent in TIN:33931001881/2014-15 dated 05-07-2016 and quash the same and further direct the second respondent not to apply Sec.2(1) of the Tamil Nadu Value Added Tax (Fifth Amendment) Act, 2013 (Act 28 of 2013), which was omitted under Section 2(1)(ii) of the Tamil Nadu Value Added Tax Act, 2015 (Act 5 of 2015) on 31.03.2015 to the petitioner herein inasmuch as the petitioner is a manufacturer of goods in the State of Tamil Nadu and pass orders.

For Petitioner : Mr. T. Pramodkumar Chopda

For Respondents : Mr. S. Kanmani Annamalai, Addl.G.P.

ORDER

1. Learned counsel for the parties have agreed that the issue raised in the captioned Writ Petition is covered by a judgment of this Court dated 06-02-2017, passed in a batch of Writ Petitions, the lead Writ Petition 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, the Writ Petition is allowed and the impugned order is set aside, in terms of the judgment delivered in the aforementioned batch of Writ Petitions.

3. Resultantly, the connected Miscellaneous Petition is closed. However, there shall be no order as to costs.

glp

Sd/-

Assistant Registrar (CS III)

/TRUE COPY/

Sub-Assistant Registrar

To

1. The Secretary to Government
Commercial Taxes and Registration Department
Fort St. George
Chennai -600 009
2. The Assistant Commissioner [CT]
Ayanavaram Assessment Circle
No.F-50, 3rd Floor, First Avenue
Anna Nagar (East), Chennai - 600 102

+1 CC to Mr.T. Pramodkumar Chopda Advocate SR.NO.12016

+1 CC to The Special Govt. Pleader SR.NO.12200

W.P.No.25442 of 2016

BR[CO]

MK:14/03/2017

सत्यमेव जयते

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