

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.10.2017

CORAM :

THE HON'BLE MR.JUSTICE T.S.SIVAGNANAM

W.P.NOS. 34911 & 34912 OF 2007

AND

M.P.NOS. 1 & 1 OF 2007

M/s.K.V.Nagarajan,
represented by its Partner. ... Petitioner in both WPs

Vs

1. The Deputy Commercial Tax Officer,
Kumbakonam III Assessment Circle,
Kumbakonam.
2. The Deputy Commissioner (CT),
Trichy Division,
Tiruchirapalli.
3. The Secretary,
Tamil Nadu Sales Tax Appellate Tribunal,
2nd Floor, City Civil Court Buildings,
Chennai - 600 108. ... Respondents in both WPs

Prayer in W.P.No.34911 of 2007:

Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari to call for the records in STA 522/2003 dated 06.10.2007 for the assessment year 1999-2000 on the file of the third respondent and to quash the same.

Prayer in W.P.No.34912 of 2007: Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari to call for the records in STA 523/2003 dated 06.10.2007 for the assessment year 1999-2000 on the file of the third respondent and to quash the same.

For Petitioner : Mr. V. Sundaraswamy for
Mr. N.R.Rajagopalan

COMMON ORDER

The learned counsel appearing for the petitioner submitted that the issue involved in these Writ Petitions is squarely covered by a decision of the Hon'ble Division Bench of this Court, in the assessee's own case, i.e. in the case of K. V. Nagarajan Vs. Deputy Commercial Tax Officer, Kumbakonam III Assessment Circle, Kumbakonam reported in [(2007) 7 VST 585 (Madras)].

2. Since the legal position is not disputed before this Court, the learned counsel appearing for the petitioner requests this Court to dispose of the present Writ Petitions, in the light of the decision rendered by the Hon'ble Division Bench of this Court, in the assessee's own case.

3. Thus, following the above order, both the Writ Petitions are allowed and the impugned orders are set aside. No costs.

Sd/-

Assistant Registrar (CS VII)

//True Copy//

Sub Assistant Registrar

sd/msm

To

1. The Deputy Commercial Tax Officer,
Kumbakonam III Assessment Circle,
Kumbakonam.
2. The Deputy Commissioner (CT),
Trichy Division,
Tiruchirapalli.
3. The Secretary,
Tamil Nadu Sales Tax Appellate Tribunal,
2nd Floor, City Civil Court Buildings,
Chennai - 600 108.

+2ccs to Mr. N.R.Rajagopalan , Advocate, S.R.No.77042
+2ccs to the Special Government Pleader, S.R.No.77083

W.P.Nos. 34911 & 34912 of 2007

MG(CO)
CS/02/01/18