IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 12.07.2017

Coram

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

Writ Petition No.32002 of 2004
and
W.P.M.P.No.38770 of 2004

Tvl. Mangai Apparels,

Senthil Rice Mill Compound,
Chettipalayam, Tiruppur. ...Petitioner

Vs.

The Commercial Tax Officer,
Tiruppur (Rural) Tirupur. ...Respondent

Writ Petition, filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorarified Mandamus to call for records of t he respondent in CST 606183/1994-95, on his files, and to quash the proceeding dated 08.09.2004, and further, direct him to decide the issue relating to the claim of exemption on pre-export sales in the light of the law laid down by the Hon'ble Division Bench of this Court, in W.A.No.4 of 2003, dated 05.04.2004.

For Petitioner : Mr.P.V.Sudhakar for M/s.Chandran

For Respondent : Mr.K.Venkatesh Government Advocate

O R D E R

Heard Mr.P.Suddar, learned counsel appearing for the petitioner and Mr.K.Venkatesh, learned Government Advocate for the respondent.

2. The petitioner has sought for issuance of a writ of certiorari to quash the notice, dated 08.09.2004, and to direct the respondent to decide the issue relating to the claim of exemption on pre-export sales, in the light of the decision of the Hon'ble Division Bench of this Court, in W.A.No.4 of 2003, dated 05.04.2004.

3. The counsel on either side fairly submitted that the issue involved in this Writ Petition is squarely covered by the decisions of the Hon'ble Division Bench of this Court, in the case of (M/s. The Tiruppur Exporters Association Vs. The State of Tamil Nadu and others) reported in 2003-04 (9) TNCTJ 213 and (M/s.South India Hosiery Manufacturers' Associations Vs. State of Tamil Nadu and two others) in W.A.No.4 of 2003, dated 05.04.2004.

4. Following the decisions rendered in the above referred cases, the present Writ Petition is disposed of, with a direction to the petitioner to satisfy the Assessing Officer by producing the invoice number and the date of export, the name of the Ship, and the Port from which, it is exported, the date of departure of the Ship and copy of the Bill of Lading in support of actual export and actual shipment of goods. In that event, it is open to the Assessing Officer to consider the same for the purpose of exemption. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

sd

To

The Commercial Tax Officer,
Tiruppur (Rural) Tirupur.

+1 cc to M/s.Chandran Karuppiah Advocate sr 48715
+1 cc to the Special Government Pleader Taxes Chennai sr 49133

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gjII(co)
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