

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 24-02-2017

Coram

THE HONOURABLE MR. JUSTICE RAJIV SHAKDHER

W.P.No.28071 of 2016 and W.M.P.No.24223 of 2016

M/s. Lalith Corrugating Pvt. Ltd.,
Rep. by its Director
R. Prakashchand

.. 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]
Choolai Assessment Circle
Greens Road, Chennai 600 006

.. 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:33100500799/2014-15 dated 28-07-2016 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), inasmuch as the petitioner being a manufacturer of goods in the State of Tamil Nadu and pass orders.

For Petitioner : Mr. T. Pramodkumar Chopra

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.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

glp

To

1. The Secretary to Government
Commercial Taxes and Registration Department
Fort St. George
Chennai -600 009
2. The Assistant Commissioner [CT]
Choolai Assessment Circle
Greens Road, Chennai 600 006

+lcc to Mr.Pramodkumar, Advocate, S.R.No.12015
+lcc to the Government Pleader, S.R.No.12198

KJ(CO)
RS(15/03/2017)

सत्यमेव जयते

W.P.No.28071 of 2016

WEB COPY