

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.02.2017

CORAM:

THE HONOURABLE MR. JUSTICE RAJIV SHAKDHER

W.P.No.30670 of 2016
and W.M.P.No.26578 of 2016

M/s.Govindaraja Mudaliar Sons (P) Ltd.,
rep by its Director K.Govindarajan,
3-A, 45th Street, Nanganallur,
Chennai - 61.

... Petitioner

vs.

1. The State of Tamil Nadu
rep by the Secretary to Government,
Commercial Taxes and Registration Department,
Fort St.George, Chennai - 9.
2. The Assistant Commissioner (CT),
Nanganallur Assessment Circle,
30, Medavakkam Main Road,
Ullagaram, Chennai - 91.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of a writ of certiorari calling for the records on the file of the 2nd respondent in TIN 33700981783/2013-14 dated 29.07.2016 and to quash the same as illegal and direct the 2nd respondent not to apply the proviso to Section 19(2)(v) of the Tamil Nadu Value Added Tax Act to the petitioner herein inasmuch as the petitioner is a manufacturer of goods in the State of Tamil Nadu.

For Petitioner : Mr.S.Ramanathan
For Respondents : Mr.S.Kanmani Annamalai,
Additional Government Pleader

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O R D E R

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 V. 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.

s/d-
Assistant Registrar(CS-III)

True Copy

Sub-Assistant Registrar

To

1. The Secretary to Government,
State of Tamil Nadu,
Commercial Taxes and Registration Department,
Fort St.George, Chennai - 9.
2. The Assistant Commissioner (CT),
Nanganallur Assessment Circle,
30, Medavakkam Main Road,
Ullagaram, Chennai - 91.

+1 CC to M/s. S. Ramanathan, Advocate, sr 8623

+1 CC to Spl. Govt. Pleader(Taxes) sr 8835

W.P.No.30670 of 2016
and W.M.P.No.26578 of 2016

KJ(CO)
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