

In the High Court of Judicature at Madras

Dated: 13.02.2017

Coram

The Honourable Mr.JUSTICE RAJIV SHAKDHER

Writ Petition No.32332 of 2016
and WMP 28046 of 2016

1 M/s.Rashi Steels
Rep. by its Proptx. Usha Changaiwala 158-C
C.Rajarathinam Street Kattur Coimbatore-9. 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 Commercial Tax Officer
Dr.Nanjappa Road Circle Commercial Taxes
Buildings Coimbatore-18. Respondents

PETITION filed under Article 226 of The Constitution of India praying for the issuance of Writ of Certiorarified Mandamus calling for the records of the second respondent in his proceedings in TIN No.33902141890/ 2013-2014 dated 29.08.2016 and quash the same as illegal and direct the second respondent not to apply the proviso to Section 19(2)(v) of the Tamil Nadu Value Added Tax Act to the petitioner herein in as much as the petitioner is a manufacturer of goods in the State of Tamil Nadu.

For Petitioner : Mr.S.Ramanathan
For Respondents: Mr.K.Venkatesh, G.A.

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.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

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To

1 The State of Tamil Nadu
Rep. by the Secretary to Government
Commercial Taxes and Registration Department
Fort St. George Chennai-9.

2 The Commercial Tax Officer
Dr.Nanjappa Road Circle Commercial Taxes
Buildings Coimbatore-18.

+1cc to Mr.Ramanathan, Advocate, S.R.No.9095

+1cc to the Government Pleader, S.R.No.9597

PPA(CO)
RS(08/03/2017)

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सत्यमेव जयते

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