

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 09.02.2017

Coram

The Honourable Mr.JUSTICE RAJIV SHAKDHER

Writ Petition No.38057 of 2016
and WMP No.32617 of 2016

M/s.Kaycee Corporation,
Rep. by its Prop.Yash Devraj,
7/21, Old Post Office Road,
Coimbatore-18. 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,
Avanashi Assessment Circle,
Commercial Taxes Buildings,
Coimbatore-18. Respondents

Prayer : PETITION filed under Section 226 of The Constitution of India praying for the issuance of Writ of Certiorarified mandamus, or any other appropriate writ, order or direction, in the nature of writ by calling for the records of the second respondent in TIN 33571780116/2014-15, dated 07.10.2016, 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, 2006 to the petitioner herein in as much as the petitioner is a manufacturer of goods in the State of Tamil Nadu and pass such further order or other orders as this Hon'ble Court may deem fit and proper in the circumstances of the case.

For Petitioner : Mr.S.Ramanathan

For Respondent : Mr.S.Kanmani Annamalai,
Additional Government Pleader

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 the 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.

gg

Sd/-
Assistant Registrar
/TRUE COPY/
Sub-Assistant Registrar

To

1. The Secretary,
Commercial Taxes and Registration Department,
Government of Tamil Nadu,
Fort St. George, Chennai-9.
2. The Commercial Tax Officer,
Avanashi Assessment Circle,
Commercial Taxes Buildings,
Coimbatore-18.

+1 CC to the Special Govt. Pleader [Taxes] SR.NO.8605
+1 CC to Mr.S.Ramanathan Advocate SR.NO.8399

सत्यमेव जयते

WP No.38057 of 2016
and WMP No.32617 of 2016

RJ[CO]
MK:08/03/2017

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