

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.03.2017

CORAM:

THE HON'BLE MR.JUSTICE K.KALYANASUNDARAM

W.P.No.43120 of 2016 &
W.M.P.Nos.36951 & 36952 of 2016

M/s.Parameshwari Blue Metals,
Rep. by its Proprietor - M.Palanisamy,
Arumaikaran Thottam,
Pallavarayanpalayam,
No.63, Velampalayam Po.
Mangalam (via) - 641 663.
Coimbatore District. ... Petitioner

Vs

Commercial Tax Officer,
Palladam Circle,
Palladam,
Coimbatore District. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India seeking a Writ of Certiorari to call for the records on the file of the respondent in its impugned proceedings made in TIN No.33326243854/2012-13 [Order of assessment of tax under Section 8 of the Tamil Nadu Tax on Entry Tax of Motor Vehicles into Local Areas Ordinance 1990], dated 20.08.2015 quash the same.

For Petitioner : M/s.Hemalatha

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

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O R D E R

The learned counsel for the petitioner would submit that the issue raised in this Writ Petition is covered by a judgment of this Court dated 09.12.2016, in W.P.No.43119 of 2016 in Ms.Parameshwari Blue Metals, Rep. by its Proprietor-M.Palanisamy vz. The Commercial Tax Officer, Palladam Circle, Coimbatore District.

2. Heard Mr.S.Kanmani Annamalai, learned Additional Government Pleader appearing for the respondent.

3. In view of the above order, the Writ Petition is allowed and the impugned order dated 20.08.2015 is quashed and the respondent-Assessing Officer is directed to recommence the proceedings, if necessary, against the petitioner, only after a physical examination of the subject vehicle. If, upon a physical examination of the subject vehicle, the Assessing Officer comes to the conclusion that the subject vehicle is a JCB Excavator, which moves on chains and is not adapted for use on road, as contended before me, then, the Assessing Officer will proceed, in accordance with the ratio of the judgment rendered in the case of RDS Projects Ltd. Vs Commercial Tax Officer, Chennai reported in (2007)8 VST 574 (Mad). and thereafter pass appropriate orders in the matter. No costs. Consequently, connected Miscellaneous Petitions are closed.

-s/d-

Assistant Registrar (CS-IV)

True Copy

Sub-Assistant Registrar

To

The Commercial Tax Officer
Palladam Circle,
Palladam
Coimbatore District

+1 CC to M/s. R. Hemalatha, Advocate, sr 13890

सत्यमेव जयते

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