

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.07.2017

Coram

The Hon'ble Mr. Justice T.S.SIVAGNANAM

W.P.Nos.14308 & 14309 of 2004

W.P.No.14308 of 2004

M/s.Chennai Bottle,
No.28, Viswanathan Main Street,
Dharmaraja Nagar,
Karambakkam, Porur,
Chennai - 600 116. Petitioner

Vs

1. The Commercial Tax Officer,
Porur Assessment Circle,
Chennai.
2. The Commissioner of Commercial Taxes,
Ezhilagam, Chennai.
3. The Secretary to Government,
Commercial Taxes and Religious
Endowments Department,
Fort St., George,
Chennai - 600 009. Respondents

W.P.No.14309 of 2004

M/s.Jeyam Company,
No.13, I Avenue Shastri Nagar,
Adyar, Chennai. Petitioner

Vs

1. The Deputy Commercial Tax Officer,
Adyar-II, Assessment Circle,
Chennai.
2. The Commissioner of Commercial Taxes,
Ezhilagam, Chennai.

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3. The Secretary to Government,
Commercial Taxes and Religious
Endowments Department,
Fort St., George,
Chennai - 600 009.

... Respondents

Prayer in W.P.No.14308 of 2004 :-Petition filed under Article 226 of the Constitution of India praying to issue Writ of Mandamus, to direct the respondents to give exemption on payment of local tax on last purchase on the sales of bottles effected by the petitioner to other state dealers for which Central Sales Tax is paid by the petitioner.

Prayer in W.P.No.14309 of 2004 :-Petition filed under Article 226 of the Constitution of India praying to issue Writ of Mandamus, to direct the respondents to give exemption on payment of local tax on last purchase on the sales of bottles effected by the petitioner to other state dealers for which Central Sales Tax is paid by the petitioner.

For petitioner ... M/s.D.Nishanshiya Velanganni for
Mr.S.Raveekumar

For Respondent ... Mr.K.Venkatesh G.A.,

C O M M O N O R D E R

Heard Ms.D.Nishanshiya Velanganni, learned counsel appearing for Mr.S.Raveekumar, learned counsel appearing for the petitioner and Mr.K.Venkatesh, learned Government Advocate appearing for the respondent. With the consent on either side, the Writ Petitions themselves are taken up for disposal.

2. The petitioners seek for issuance of a Writ of Mandamus to direct the respondents to give exemption on payment of local tax on last purchase of bottles within the State for the sales affected by the petitioner to other state dealers for which Central Sales Tax is paid by the petitioners.

3. The learned counsel appearing for the petitioners, on instructions, would submit that during the pendency of the Writ Petitions, the petitioners' representations were considered and exemption has been granted by the Government in G.O.Ms.No.198, dated 19.12.2007.

4.In the light of the above, the Writ Petitions stand disposed of leaving it open to the petitioners to avail the benefit of exemption. No costs. Consequently, connected Miscellaneous Petitions are closed.

-s/d-
Assistant Registrar(CS-IV)

True Copy

Sub-Assistant Registrar

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To

1. The Commercial Tax Officer,
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Chennai.
2. The Commissioner of Commercial Taxes,
Ezhilagam, Chennai.
3. The Secretary to Government,
Commercial Taxes and Religious
Endowments Department,
Fort St., George,
Chennai - 600 009.
4. The Deputy Commercial Tax Officer,
Adyar-II, Assessment Circle,
Chennai.

+2 CCs to Mr.S. Ravi Kumar, advocate sr 47560,47901
+1 CC to Spl. Govt. Pleader sr 48267

सत्यमेव जयते

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SP(21/07/2017)

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