

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 06.07.2017

Coram:

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

W.P.No. 45913 to 45923 of 2002
and

W.P.M.P.Nos.66908 to 66911 and 66924 of 2002

Sree Jagadamba Traders,
by its Proprietrix
Mrs. Sakuntala Devi,

...Petitioner in W.P.No.45913 & 45919/ 2002

Amar Exports
rep by its Proprietrix Sanjeev Kumar

..Petitioner in W.P. 45914 & 45922/2002.

Abisek Exports
rep by its Proprietrix
Pratiba padda

..Petitioner in W.P. 45915 & 45920/2002.

M/s. Amar Traders
rep by its Proprietrix
Anitha Agarwal

..Petitioner in W.P. 45916 & 45918/2002.

M/s. Jothi Enterprises
rep by its Proprietrix
Chandrakanta Gupta

..Petitioner in W.P.45917 & 45923/2002.

M/s. Aditya Trading & Co
Rep by its Proprietrix Hari Poddar

..Petitioner in W.P.45921/2002.

Versus

1. State of Tamil Nadu,
rep. by its Secretary,
Commercial Taxes Department,
Chennai-9.

2. The Commercial Tax Officer,
Park Road Circle,
Erode.

...Respondents in all W.P.s

Common Prayer in W.P.45913,45914,45915,45916 & 45923 of 2002:

Writ Petition filed under Article 226 of the Constitution of India praying for a issuance of writ of declaration, declaring that the letter dated 09.04.2002 of the Commercial Taxes Department by itself, in the absence of any valid notification under Section 59(1) of the Tamil nadu General Sales Tax Act, cannot bring about an amendment to notification G.O.Ms.No.29, Commercial Taxes dated 27.03.2002 and deny the benefit of exemption on the interstate sales turn over of turmeric.

Common Prayer in W.P. 45917 to 45922 of 2002:

These Writ Petitions are filed under Article 226 of the Constitution of India, praying to issuance of a writ of Certiorari to calling for the records of the Provisional assessment demand etc of the Second Respondent, in No.CST 77600/2002-03 dated 07.10.2002, 706442/2002-03, dated 07.10.2002, 440894/2002-03, dated 10.10.2002, 44089/2002-03, dated 10.10.2002, 775913/2002-03, dated 10.10.2002, 775909/2002-03 dated 10.10.2002 respectively and quash the same.

In W.Ps.

For petitioners : No Appearance
For respondents : Mr. K. Venkatesh,
Government Advocate

COMMON O R D E R

As the issue involved in these Writ Petitions are one and the same, they have been taken up together and disposed of by this common order.

2. Heard Mr. K. Venkatesh, learned Government Advocate for the respondents.

3. It may not be necessary for this Court to consider the issue raised in these Writ Petitions, as the orders impugned herein are provisional assessment orders for a particular month in the year 2002 under the provisions of Central Sales Tax Act, 1956. Since the orders in question, have already been over, the matters are sent back to the Assessing Officer for fresh consideration. Accordingly, the Writ Petitions are allowed and the impugned orders are set aside and the matters are remanded to the respondent/Assessing Officer for fresh consideration, who shall proceed with in accordance with law, by taking into

consideration the legal position on the subject issue. No costs.
Consequently, connected Miscellaneous Petitions are closed.

s/d-
Deputy Registrar

True Copy

Sub-Assistant Registrar

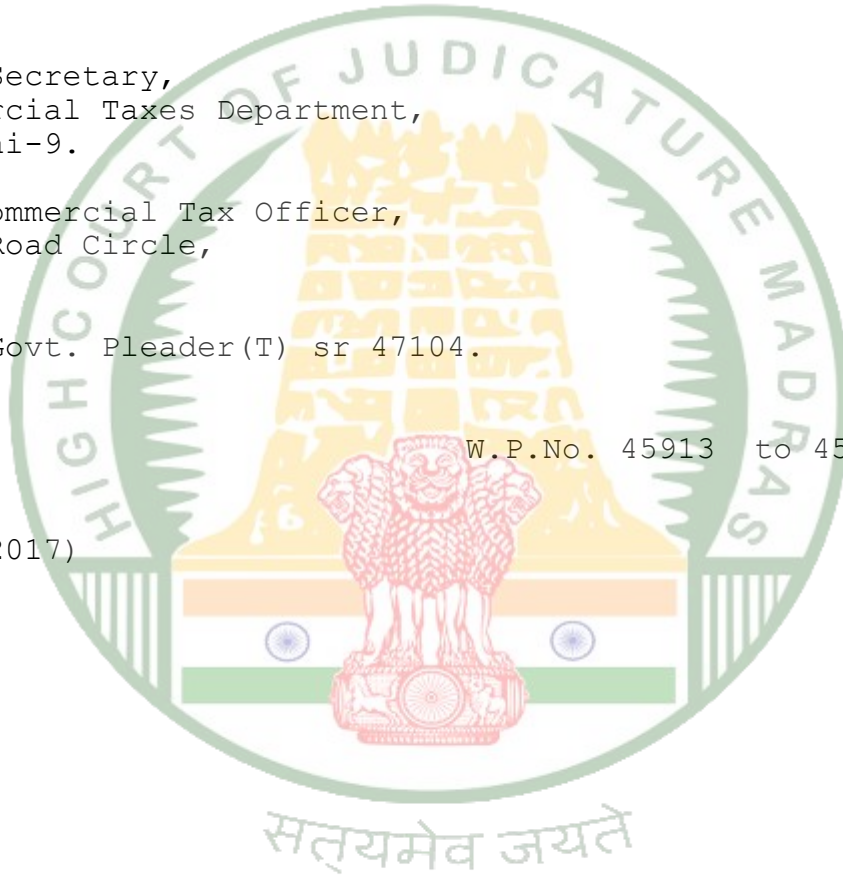
To

1. The Secretary,
Commercial Taxes Department,
Chennai-9.
2. The Commercial Tax Officer,
Park Road Circle,
Erode.

+1 CC to Govt. Pleader(T) sr 47104.

W.P.No. 45913 to 45923 of 2002

SCD(CO)
sp(11/08/2017)



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