IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 11.12.2018

CORAM
THE HONOURABLE MR.JUSTICE R.MAHADEVAN

W.P.No.36446 of 2007

M/s.Shri Hari Krishna Papers Pvt.Ltd.,
having its registered office at
No.54/2, Jothi Nagar, Venkatesa Mills Post,
Udumalpet-0642 128,
rep.by its Director ...Petitioner

Vs

1.The Government of Tamil Nadu
rep.by its Secretary to Government,
Commercial Taxes and Registration Department,
Fort St.George, Chennai-600 009.

2.The Commissioner of Commercial Taxes,
Chennai-600 005.

3.The Commercial Tax Officer (North),
Udumalpet.

4.The Commercial Tax Officer-II,
Palani. ...Respondents

Petition filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorarified Mandamus calling for the records relating to the proceedings of the third respondent in A4/1108/2007 dated 15.10.2007 and quash the same and direct the third and fourth respondents herein to forthwith refund the tax on the last purchase of waste paper assessed and collected from the petitioner for the period between 16.06.2000 and 21.07.2007 forthwith.

For Petitioner : Ms.AL.Ganthimathi

For Respondents : Mr.Mohammed Sheriff,
Special Govt.Pleader

O R D E R

This writ petition has been filed for a direction to quash the impugned proceedings dated 15.10.2007 passed by the third respondent and to refund the tax to the petitioner.

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2.When this writ petition was taken up, the learned Special Govt. Pleader appearing for the respondents has submitted that subsequent to the filing of this writ petition, an amendment was brought in by the Government of Tamil Nadu with regard to the exemption in respect of the tax payable by any dealer on the last purchase of waste paper and waste of paper board under the Tamil Nadu Value Added Tax Act, 2006. He has also produced a copy of the Tamil Nadu Government Gazette issuing the notification to that effect, which was published on 19.12.2007.

3.In view of the above, this Court deems it fit to direct the third respondent to consider the representations dated 21.05.2007 made by the petitioner for various assessment years, and to pass appropriate orders on the same in accordance with law, within a period of six weeks from the date of receipt of a copy of this order, after taking note of the amendment as stated supra.

4.The writ petition is disposed of accordingly. No costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

KM

To

1.The Secretary to Government,
Government of Tamil Nadu
Commercial Taxes and Registration Department,
Fort St.George, Chennai-600 009.

2.The Commissioner of Commercial Taxes,
Chennai-600 005.

3.The Commercial Tax Officer (North),
Udumalpet.

4.The Commercial Tax Officer-II,
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