

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.12.2018

CORAM :

THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM

W.P.No.16315 of 2005

Tvl.Stayma Food Products,
No.15-B, Gujji Main Road,
Anna Nagar, Chennai - 600 102.

... Petitioner

vs.

The Commercial Tax Officer,
Kilpauk Assessment Circle,
Chennai.

... Respondent

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a writ of Certiorari calling for the records of the respondent herein in RC.157/05, dated 21.04.2005 and quash the same as illegal, unlawful and unconstitutional.

For Petitioner : No appearance

For Respondent : M/s.Dhanamadhiri,
Government Advocate (Tax)

O R D E R

The restrained notice issued by the respondent in proceeding dated 21.04.2005 is under challenge in the present writ petition.

2. The learned counsel appearing on behalf of the respondent fairly made a submission based on the instructions issued by the Assistant Commissioner (ST) FAC, Kilpauk Assessment Circle, that the dealer has filed annual return in form A-1 on 04.05.2005 declaring a total and taxable turnover of Rs.3854339/- and Rs. NIL respectively for the year 2004-05 under the TNGST Act, 1959, in which reported the sale of Vadagam.

3. As the commodity dealt with the sale of Vadagam which is exempted from tax and therefore no tax liability is involved. Further it is stated that on a perusal of the office records, it was noticed that no order had passed for the year 2004-05 under the TNGST Act,1959.

4. This being the factum now submitted by the learned counsel for the respondent, no further adjudication needs to be entertained in respect of the other grounds raised by the writ petitioner in the present writ petition.

5. Accordingly, the impugned restrained notice issued by the respondent in RC.157/05, dated 21.04.2005 stands quashed. Writ petition stands allowed. No costs.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

Pkn

To

The Commercial Tax Officer,
Kilpauk Assessment Circle,
Chennai.

+1cc to Mr.Suresh, Advocate sr.no.83366
+1cc to Special Government Pleader sr.no.83679

सत्यमेव जयते

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mg(co)
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