IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 26.07.2018
CORAM
THE HONOURABLE MR.JUSTICE R.MAHADEVAN
W.P.Nos.5425 & 5426 of 2010
and
MP.Nos.1 and 1 of 2010

Access Computer Data Corporation,
Rep.by its Proprietor K.Dilip Kumar,
127, Sterling Road, Nungambakkam,
Chennai - 600
034. ... Petitioner
in both WPs

Vs.

1. The Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai - 600 005.

2. Commercial Tax Officer,
Valluvarkottam Assessment Circle,
Chennai - 600 006. ... Respondents in both Wps

Petitions filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, call for the entire records of the second respondent in TIN/33881501701/06-07 & TIN/33881501701/07-08 respectively dated 04.02.2010 and quash the notices issued therein.

For Petitioner : Mr.D.Vinothraj for M/s.A.P.Srinivas
in both Wps

For R1 & R2 : Mr.M.Hariharan, AGP
in both WPs

COMMON ORDER

Challenging the notices dated 04.02.2010 passed by the second respondent relating to the assessment years 2006-07 and 2007-08, the petitioner has filed the present writ petitions. By the impugned notices, it was informed that the petitioner has effected the sale of printer cartridges during the years 2006-07 and 2007-08 for a sum of Rs.4,26,402/- and Rs.14,82,039/- respectively, for which, they paid the VAT at the rate of 4%, whereas the commodity in question is taxable at 12.5% and hence, they were directed to pay the remaining tax at 8.5% to the Assessing Officer.

2.However, when the matter was taken up for consideration, the learned counsel for the petitioner as well as the learned Additional Government Pleader appearing for the respondents jointly submitted that the issue involved herein is squarely covered by the decision of this Court in Canon India Private Limited and others v. State of Tamil Nadu and others [2013 (199) ECR 148(Madras)], wherein, it has been held as follows:

> "After due consideration, we are of the view that the question has to be answered in favour of the petitioners/assessees and we hold that ink jet cartridges and toner cartridges are parts and accessories of printer which is a peripheral to a computer system and would be covered under Entry Nos.22 and 24 of serial No.68, Part B of First Schedule to the TNVAT Act. In the result, the writ petitions are allowed holding that ink jet cartridges and toner cartridges are parts and accessories of printer which is a peripheral to a computer system and would be covered under Entry Nos.22 and 24 of serial No.68, Part B of First Schedule to the Tamil Nadu Value Added Tax Act, 2006. No costs. Consequently, connected miscellaneous petitions are closed."

3.Following the aforesaid decision, both the writ petitions stand allowed as prayed for. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

To
1. The Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai - 600 005.

2. Commercial Tax Officer,
Valluvarkottam Assessment Circle,
Chennai - 600 006.

+1cc to Special Government Pleader SR.NO.51467

VSNII(CO)
sm:18.9.2018

W.P.Nos.5425 & 5426 of 2010