

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.06.2018

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.Nos.6207 to 6211 of 2009
and M.P.Nos.1, 1, 1, 1 and 1 of 2009

M/s.Sarathy Enterprises,
Rep. by its Proprietor, E.Kesavan,
Plot No.182, Nagappa Nagar,
Chrompet, Chennai-600 044.

... Petitioner
in all W.Ps.

vs.

The Deputy Commercial Tax Officer,
Tambaram I Assessment Circle,
Chrompet, Chennai-600 044.

... Respondent
in all W.Ps.

Petitions filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the impugned proceedings of the respondent in TNGST 0880604/2005-06, 2004-05, 2003-04, 2002-03 and 2001-02 respectively, dated 05.01.2009 and quash the same, as the same is initiated without jurisdiction.

For Petitioner : Mr.K.Soundararajan
(in all W.Ps.)

For Respondent : Mrs.G.Dhanamadhri,
(in all W.Ps.) Government Advocate (Taxes)

C O M M O N O R D E R

The petitioner has filed these writ petitions challenging the notices dated 05.01.2009 for the assessment years 2005-06, 2004-05, 2003-04, 2002-03 and 2001-02 respectively.

2. In the light of the subsequent decision of the Hon'ble Supreme Court in the case of Kone Elevator India (P) Ltd. vs. State of Tamil Nadu, reported in (2014) 7 SCC 1, the impugned notices cannot be sustained.

3. Accordingly, these writ petitions are allowed and the impugned notices are quashed. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

abr

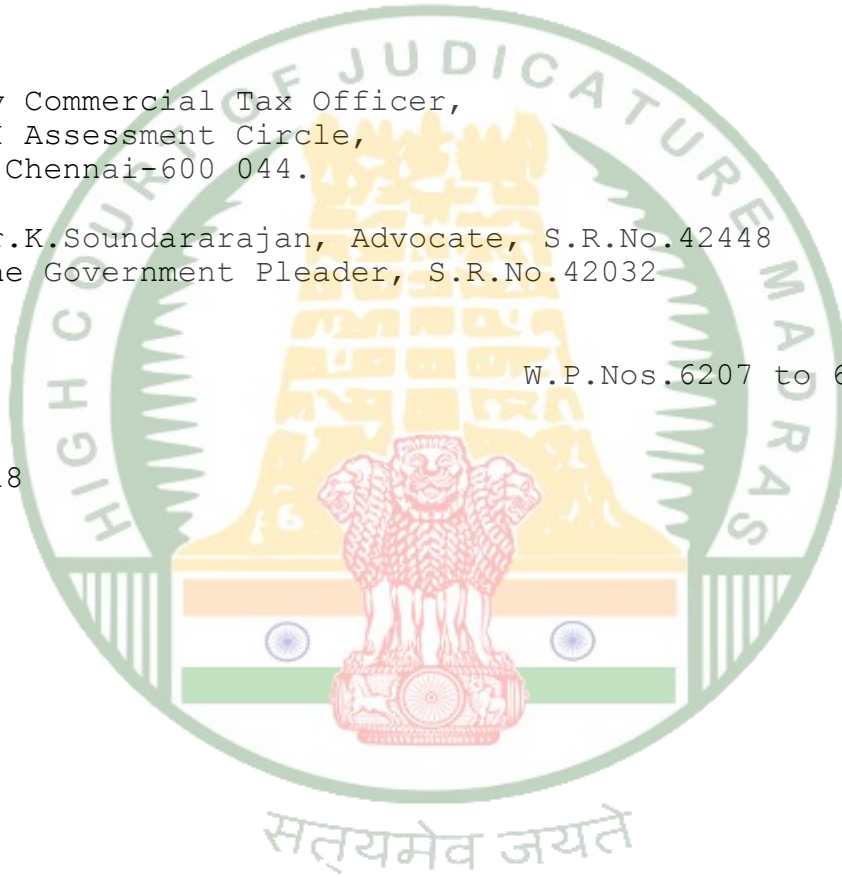
To

The Deputy Commercial Tax Officer,
Tambaram I Assessment Circle,
Chrompet, Chennai-600 044.

+1cc to Mr.K.Soundararajan, Advocate, S.R.No.42448
+1cc to the Government Pleader, S.R.No.42032

W.P.Nos.6207 to 6211 of 2009

AD(CO)
CS/24/07/18



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