

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :02.02.2018

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.21927 of 2013 and M.P.Nos.1 & 2 of 2013

M/s.Bharani Hardwares

Rep by its Managing Partner-V.Ramesh

No.163, Salem Main Road

Namakkal - 637 001

Namakkal District

...Petitioner

Vs.

1.The Assistant Commissioner(CT),
Namakkal(Town),
Namakkal,
Namakkal District.

2.The Authority of Clarification
and Advance Ruling

Rep by its Commissioner of Commercial Taxes
Ezhilagam, Chepauk, Chennai - 5.

[R2-impleaded as per order dated 02.02.2018
by TSSJ in MP.3 of 2013 in WP.21927/2013]

...Respondents

Prayer: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records on the file of the Respondent in its impugned proceeding in TIN:33383122555/2011-12 dated 05.4.2013 and quash the same.

For Petitioner : Mr.S.Rajasekar

For Respondent : Mr.M.Hariharan
Addl. Government Pleader

ORDER

In identical circumstances, an order has been passed by this Court in W.P.No. 24912 of 2013 in the case of M/s.Balaji Marketing vs. The Authority for Clarification and Advance Ruling and another, dated 23.01.2018.

2.Learned counsel on either side agreed that the above order is fully applicable to the case on hand.

3.Following the above order passed by this Court, this writ petition is allowed and the impugned notice is quashed. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS-II)

//True Copy//

Sub Assistant Registrar

may

To

1.The Assistant Commissioner(CT),
Namakkal(Town),
Namakkal, Namakkal District.

2.The Authority of Clarification
and Advance Ruling
Rep by its Commissioner of Commercial Taxes
Ezhilagam, Chepauk, Chennai - 5.

+1cc to Mr.S.RAJASEKAR, Advocate, S.R.No. 8316
+1cc to the Government Pleader, S.R.No. 9056

W.P.No.21927 of 2013

KAN(CO)
TR(07/03/2018)

सत्यमेव जयते

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