

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :08.01.2018

CORAM

THE HON'BLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.22303 of 2013  
and MP.No.1 of 2013

M/s.Daikin Air-Conditioning India (P) Ltd.,  
Rep. by its Authorized Signatory Mr.M.Muraledhar,  
No.484, Anna Salai, CHennai - 600 018. ....Petitioner

Vs.

- 1.The Assistant Commissioner (CT),  
T.Nagar Assessment Circle,  
No.46, Greenways Road,  
Chennai - 600 028.
- 2.The Principal Secretary/  
Commissioner of Commercial Taxes,  
Chepauk, Chennai - 600 005.
- 3.The Joint Commissioner (Enforcement),  
No.4, Vellore Fort Road, Vellore. .... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, to call for the records of the second respondent in Circular No.Q3/38402/11, quash the impugned proceedings dated 31.10.2011 being contrary to the statutory provisions adumbrated under Section 70(3) of the Tamil Nadu Value Added Tax Act, 2006 and the decision of the Tamil Nadu Taxation Special Tribunal reported in 114 STC 570.

For Petitioner : Mr.V.Sundareswaran

For Respondents : M/s.G.Dhanamadhri  
Government Advocate

O R D E R

Heard Mr.V.Sundareswaran, learned counsel for the petitioner and M/s.G.Dhanamadhri, learned Government Advocate for the respondents.

2.The petitioner who is the registered dealer on the file of the first respondent has challenged a circular issued by the second



सत्यमेव जयते

# WEB COPY

respondent dated 31.10.2011. It may not be necessary for this Court to test the correctness of the said circular in the light of the subsequent circular having been issued on the very same matter, namely, Circular No.26/2014 Q/3534/2014 dated 16.06.2014. Therefore, the writ petition is disposed of and the Assessing Officer is entitled to refer to the Circular dated 16.06.2014 which has been issued subsequently. No costs. Consequently, connected Miscellaneous Petition is closed.

-sd/-

Assistant Registrar

/ TRUE COPY /

Sub-Assistant Registrar v

cse

To

- 1.The Assistant Commissioner (CT),  
T.Nagar Assessment Circle,  
No.46, Greenways Road,  
Chennai - 600 028.
- 2.The Principal Secretary/  
Commissioner of Commercial Taxes,  
Chepauk, Chennai - 600 005.
- 3.The Joint Commissioner (Enforcement),  
No.4, Vellore Fort Road, Vellore.

सत्यमेव जयते

W.P.No.22303 of 2013  
and MP.No.1 of 2013

ssi[co]  
RD 03/02/2018

WEB COPY