

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.01.2018

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.Nos.29017 to 29020 of 2010
and M.P.Nos.1, 1, 1 & 1 of 2010

M/s.Mercy Electronics,
rep. by its Proprietor,
No.248/2, N.S.K.Salai, Arcot Road,
Vadapalani, Chennai-600 026.

Petitioner
in all W.Ps.

Vs.

1. The Assistant Commissioner (CT),
Vadapalani I Assessment Circle,
Chennai-600 106.
2. The Commissioner of Commercial Taxes,
"Ezhilagam", Chempauk, Chennai-600 005.
3. The State of Tamil Nadu,
rep. by its Secretary,
Commercial Taxes and Registration
Department, Fort St. George,
Chennai-600 009.

Respondents
in all W.Ps.

Petitions filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus, to call for the impugned proceedings of the first respondent issued in TIN 33431460093/2006-07, 2007-08, 2008-09 & 2009-10 respectively, dated 30.09.2010 and quash the same and further restrain the respondents from recovering Value Added Tax on the sales of "HP Toner and HP Toner Ink Cartridges" at 12.5% as a residuary and unspecified article under Part-C of the First Schedule to the Tamil Nadu Value Added Tax Act, 2006 as against 4% tax under the specific item No.24 of Serial No.68 of Part-B of the First Schedule for "Parts and Accessories" of computer systems and peripheral, being the "Laser Printers".

For Petitioner : Mr.P.Rajkumar

For Respondents : Mr.S.Kanmani Annamalai,
Additional Government Pleader

C O M M O N O R D E R

The petitioner, who is a registered dealer on the file of the first respondent under the provisions of the Tamil Nadu Value Added Tax Act, 2006 has filed these writ petitions challenging the assessment orders dated 30.09.2010, for the assessment years 2006-07 to 2009-10.

2.The learned Additional Government Pleader submitted that the issue involved in these writ petitions is covered by the decision of the Division Bench of this Court in the case of Canon India Private Limited v. State of Tamil Nadu and others reported in 2013-14 (19) TNCTJ.

3.Following the above referred decision, these writ petitions are allowed. No costs. Consequently, connected miscellaneous petitions are closed.

s/d-

Assistant Registrar(CS-III)

True Copy

Sub-Assistant Registrar

To

- 1.The Assistant Commissioner (CT),
Vadapalani I Assessment Circle,
Chennai-600 106.
 2. The Commissioner of Commercial Taxes,
"Ezhilagam", Chepauk, Chennai-600 005.
 3. The Secretary,
The Government of Tamil Nadu,
Commercial Taxes and Registration
Department, Fort St. George,
Chennai-600 009.
- +1 CC to Spl. Govt. Pleader sr 502.
+1 Cc to Mr.P. Rajkumar, Advocate sr 421.

W.P.Nos.29017 to 29020 of 2010

SP(22/01/2018)