

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 28.03.2019

Coram

The Hon'ble Mr.Justice T.S.Sivagnanam
&
The Hon'ble Mrs.Justice V.Bhavani Subbaroyan

Writ Petition No. 36198 of 2002

The State of Tamil Nadu,
represented by
The Deputy Commissioner (CT),
Tirunelveli Division, Tirunelveli.Petitioner

Vs.

1.Tvl. Jain Offset Press,
Sivakasi.
2.The Secretary,
The Tamil Nadu Sales Tax Appellate
Tribunal, (Additional Bench),
Madurai.Respondents

Writ Petition, filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorari, calling for the records of the second respondent pertaining to the order dated 05.10.2001 made in M.T.S.A.No. 400 of 1999 and quash the same as illegal.

For Petitioner : Mr.V.Haribabu
Additional Govt. Pleader

ORDER

[Order of this Court was made by T.S.SIVAGNANAM.,J]

We have heard Mr.V.Hari Babu, the learned Additional Government Pleader appearing for the petitioner.

2. The notice in the writ petition has been served on the respondent and their name is printed in the cause list.

3. The challenge in this writ petition is to an order passed by the Tamil Nadu Sales Tax Appellate Tribunal, Additional Bench, Madurai. The question which is involved in the instant case is whether the transactions involved in the assessee's case is works contract.

4. It is not disputed before us that the issue involved in this writ petition is squarely covered against the Revenue by the decisions of the Hon'ble Supreme Court in the case of State of Tamil Nadu Vs. Anandam Viswanathan [reported in (1989) STC 1] and the subsequent decision of the Hon'ble Supreme Court in the case of State of Maharashtra Vs. Sarvodaya Printing Press Fine Art Printer [reported in (1999) Volume 114 Page 242].

5. Following the above said decisions, this writ petition is dismissed. No costs.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

mrn

To

The Secretary,
The Tamil Nadu Sales Tax Appellate
Tribunal, (Additional Bench),
Madurai.

+1cc to the Special Government Pleader SR.30688

W.P.No.36198 of 2002

pms[co]
srg 24/05/2019

सत्यमेव जयते

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