

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. 1847 OF 2006

M/s.Colourline, 17, Gulam Abbas Ali Khan
3rd Street, Chennai - 6.

...Petitioner

Vs.

1. The Deputy Commercial Tax Officer,
Nungambakkam Assessment Circle,
Chennai - 600 031.
2. The State of Tamil Nadu,
Rep by the Secretary to the Government,
Commercial Taxes & Religious Endowment,
Fort St.George, Chennai.

...Respondents

Writ Petition, filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorarified mandamus calling for the records of the petitioner on the files of the first respondent herein for the assessment year 2000-01 in TNGST 0460911/2000-01 dated 07.11.2003 and quash the same and further direct the first respondent to follow the clarification in Lr.No.Acts Cell I/41349/2000 dated 05.09.2000 issued in respect of the petitioner's assessment.

For Petitioner : Mr.K.Venkata Subramanian

For Respondents: Mr.V.Haribabu

Additional Government Pleader (Tax)

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 respondents.

2. The question which is involved in the instant case is whether the transactions involved by the assessee is works contract.

3. It is not disputed before us, that the issue raised in this writ petition is squarely covered against the Revenue by the decisions of the Hon'ble Supreme Court in the cases 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].

4. Following the above said decisions, this writ petition is disposed of. No costs.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

mrm

To

1. The Deputy Commercial Tax Officer,
Nungambakkam Assessment Circle,
Chennai - 600 031.
2. The Secretary to the Government,
Commercial Taxes & Religious Endowment,
Fort St.George, Chennai.

+lcc to the Government Pleader, S.R.No.30683

W.P.No.1847 of 2006

CS/27/06/2019

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