

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.12.2019

CORAM

THE HONOURABLE MR. JUSTICE C.SARAVANAN

W.P. Nos.16719 to 16721 of 2013
and
WMP.Nos.1 to 1 of 2013

Bright N Power Electronics,
Represented by its Proprietor,
T.Jarald Sahayaraj,
No.17, New Colony Main Road,
Alwarthirunagar,
Chennai - 600 087. Petitioner in all Wps.

Vs.

The Commercial Tax Officer,
Porur Assessment Circle,
No.3, Arcot Road,
Alwarthirunagar,
Chennai - 600 087. Respondent in all W.Ps.

Prayer in all W.Ps: Writ Petition is filed under Article 226 of the Constitution of India, Writ of Certiorarified Mandamus to call for the records on the file of the respondent in his TIN 33261385836/2007-08 in W.P.No.16719 of 2013 and TIN 33261385836/2010-11 in W.P.No.16720 of 2013 and TIN 3353186415/2010-11 in W.P.No.16721 of 2013 dated 10.04.2013 and quash the same directing the respondent to levy the rate of tax at 4% as has been assessed in the hands of the sellers M/s.Su-kam Power Systems Limited, No.2 Boopathy Street, Virugambakkam, Chennai-92.

For Petitioner : Mr.N.Inbarajan
(In all Wps)

For Respondent : Mr.V.Haribabu,
(in all Wps) Addl.Govt.Pleader

COMMON ORDER

The present writ petitions were allowed on 17.12.2019 following the common order passed in W.P.Nos.1044 and 1214 of 2015 on 12.12.2019.

2. However, while finalising the common order in W.P.Nos.1044 and 1214 of 2015, it was noticed that errors crept in as a result of which the said writ petitions were allowed.

3. Therefore, W.P.Nos.1044 and 1214 of 2015 were listed today. Orders passed in W.P.Nos.1044 and 1214 of 2015 were recalled today and the cases have been remitted back to the respondent to pass a speaking order.

4. Consequently, the order passed in these present writ petitions on 17.12.2019 are also recalled and the impugned order is set aside and the cases are remitted back to the respondent to pass a fresh order within a period of three months from the date of receipt of copy of this order.

5. The petitioner is given liberty to file additional representation/evidence if any within a period of 30 days from the date of receipt of copy of this order.

6. The respondent is requested to pass appropriate order in accordance with law within a period of three months from the date of receipt of copy of this order after considering the submission made by the petitioner.

7. The present writ petitions stand disposed with the above observation. No cost. Consequently, connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

सत्यमेव जयते

drl

To

The Commercial Tax Officer,
Porur Assessment Circle,
No.3, Arcot Road,
Alwarthirunagar,
Chennai - 600 087.

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+1cc to Spl Government Pleader(Taxes), S.R.No.106741

W.P.Nos.16719 to 16721 of 2013
and
WMP.Nos.1 to 1 of 2013

PVS (CO)

CB (21/08/2020)



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