

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 Nos. 5629 of 2008

Tvl.Suis Lab (P) Ltd.,
Represented by its Managing Director,
R.Bhaskar Rao,
88/89, Sipcot, Ranipet.

...
Petitioner

Vs.

- 1.The Commercial Tax Officer,
Ranipet (Sipcot) Assessment Circle,
Ranipet.
- 2.The Appellate Assistant Commissioner,
(CT), C.T.Buildings, Vellore.
- 3.The Sales Tax Appellate Tribunal,
City Civil Court Building,
Second Floor, Chennai - 600 104.

...Respondents

Writ Petition, filed under Article 226 of the
Constitution of India, for issuance of Writ of Certiorari,
calling for the records on the files of the third
respondent in T.A.No. 705/2002 dated 01.06.2006 and quash
the same.

For Petitioner : Mr.R.Senniappan

For Respondents : Mrs.G.Dhanamadhuri
Government Advocate (Tax)

ORDER

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

Heard Mr.R.Senniappan, the learned counsel for the
petitioner and Mrs.Dhanamadhuri, learned Government
Advocate for the respondents.

2. This writ petition has been filed challenging the order passed by the Tamil Nadu Sales Tax Appellate Tribunal, Main Bench, Chennai in T.A.No.705 of 2002 dated 01.06.2006. The issue involved in this writ petition is covered by the decision of the Hon'ble Division Bench of this Court in W.A.No.4 of 2003 dated 05.04.2004 in the case of M/s.South India Hosiery Manufacturers Vs. The State of Tamil Nadu and 2 others. The operative portion of the judgment reads as follows:

"8. Accordingly, the writ appeal is disposed of with liberty to the petitioner to satisfy the Assessing Officer by producing the invoice number and the date of export, the name of the ship and port from which it is exported, the date of departure of the ship and copy of the Bill of Lading in that event, it is open to the Assessing Officer to consider the same for the purpose of exemption.

9. With the above clarification this writ appeal is disposed of. For compliance of this order by producing the documents to satisfy the Assessing Officer, the petitioners are given 15 days time from today. Consequently, connected miscellaneous petition is closed. No costs."

3. Thus, following the above judgment, the writ petition stands disposed of. No costs.

Sd/-

Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

mrm

To

1.The Commercial Tax Officer,
Ranipet (Sipcot) Assessment Circle,
Ranipet.

2.The Appellate Assistant Commissioner,
(CT), C.T.Buildings, Vellore.

3.The Sales Tax Appellate Tribunal,
City Civil Court Building,
Second Floor, Chennai - 600 104.

+1cc to Mr.R.Senniappan , Advocate SR.No. 31235

+1 cc to spl Government Pleader Sr.No. 30681

W.P.No.5629 of 2008

ln co A.SK(28/06/2019)