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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.12.2019

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.35148 & 35149 of 2012
and M.P.Nos.2,2,3 & 3 of 2012

Sri Mookambika Tex,
Rep.by its Partner,
M.Natraj,
No.28, K.G.Layout,
2nd Street, Tirupur,
Coimbatore District 641 607.
.. Petitioner in W.P.No.35148 of 2012

Rhythm Knit India Private Ltd.,
Rep.by its Managing Director,
M.Natraj,
No.4A, Old Ramakrishna Puram,
1st Street, Tirupur,
Coimbatore District.
.. Petitioner in W.P.No.35149 of 2012

vs.

1.The Assistant Commissioner (CT)
Tirupur (Kongu Nagar) Assessment Circle,
Tirupur.

2.The Principal Secretary,
Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai 600005.
.. Respondents in both W.Ps.

Prayer in both W.Ps. : Writ petitions are filed under Article 226 of the Constitution of India, praying for a writ of certiorari calling for the records of the 2nd respondent in VAT Cell/Roc.No.37188/2011 (Circular No.22/2011) dated 20.10.2011 and quash the same.

For petitioner : Mr.S.Kalyanaraman
(In both W.Ps.)

For Respondents : Mr.V.Haribabu
Addl.Govt.Pleader (T)

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C O M M O N O R D E R

Both the learned counsel for the petitioner and the learned Additional Government Pleader (T) fairly submitted that the issue is no longer res- intergra and issue is covered by the Judgment of this Court in W.P.Nos.13901 of 2013 and etc., batch dated 26.11.2014.

In the light of the above, these writ petitions stand disposed. No costs. Consequently connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

kkd

To

1.The Assistant Commissioner (CT)
Tirupur (Kongu Nagar) Assessment Circle,
Tirupur.

2.The Principal Secretary,
Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai 600 005.

+2cc to M/s.S.Kalyanaraman, Advocate SR.104124 & 104125
+1cc to the Spl Govt.Pleader SR.104072

W.P.Nos.35148 & 35149 of 2012
and M.P.Nos.2,2,3 & 3 of 2012

CP(CO)
CB(23/01/2020)

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