

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.09.2019

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.No.21182 of 2014
and M.P. No.2 of 2014

M/s.Universal knit Creation,
Represented by its Partner,
V.Marimuthu
(Cause title amended as per order
dated 27.10.2014 in W.P.No.21182 & 21183/2014)

...Petitioner

Vs

- 1.The Assistant Commissioner (CT),
Tirupur ((North) Assessment Circle,
Tirupur.
- 2.The Commercial Tax Officer,
Special Circle-I, Tirupur.
- 3.The Principal Secretary/Commissioner of
Commercial Taxes, Ezhilagam, Chepauk,
Chennai - 600 005.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ or order of direction or any other Writ in the nature Writ of Certiorari, to call for the records on the files of the Third Respondent herein in VAT Cell/Roc. No./37188/2011 (Circular No.22/2011) dated 20.10.2011 and to quash the same.

For Petitioner : Mr.R.Senniappan

For Respondents : Mr.M.Hariharan,
Government Advocate

ORDER

The petitioner has challenged a Circular of the Third Respondent in VAT Cell/Roc. No./37188/2011 (Circular No.22/2011) dated 20.10.2011.

2. This circular has been referred by a learned Single Judge of this Court in the case of Interfit Techno Products Limited V. Principal Secretary/Commissioner of Commercial Taxes, Ezhilagam, Chepauk, Chennai and another [(2015) 81 VST 389 (Mad)], wherein, the learned single Judge has observed that the impugned circular has, as admitted by the respondent, no statutory force. Circulars, it has been observed only constitute guidelines to the Assessing Officer, and not an inflexible Rule Book which the Officer blindly follows. Nothing more need be said in the light of the aforesaid observation.

3. This Writ Petition is disposed reiterating the above. Connected Miscellaneous Petition is closed. No costs.

-s/d-

Assistant Registrar(CCC)

True Copy

Sub-Assistant Registrar

rkp

To

- 1.The Assistant Commissioner (CT),
Tirupur ((North) Assessment Circle,
Tirupur.
- 2.The Commercial Tax Officer,
Special Circle-I, Tirupur.
- 3.The Principal Secretary/Commissioner of
Commercial Taxes, Ezhilagam, Chepauk,
Chennai - 600 005.

+1 CC to Mr.R.Senniappan, Advocate sr 81844
+1 CC to The Spl. Govt. Pleader(T) sr 82024.

W.P.No.21182 of 2014

and M.P. No.2 of 2014

NR(CO)

SP(26/11/2019)

WEB COPY