

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.09.2019

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.No.21183 of 2014
and M.P. No.1 of 2014

M/s.Universal knit Creation,
Represented by its Partner,
V.Marimuthu

...Petitioner

(Cause Title amended as per order
dated 27.10.2014 in W.P.No.21182 & 21183/2014)

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 - 600005.

... 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 Mandamus, directing the
first respondent to forbear from requiring the petitioners to
pay tax on the estimated invisible loss of input yarn used in
the manufacture of knitted garments in the State of Tamil Nadu
and exported during the period 01.01.2007 to 31.03.2014.

For Petitioner : Mr.R.Senniappan

For Respondents : Mr.M.Hariharan,
Government Advocate

O R D E R

The prayer sought in the present matter is for a Mandamus
forbearing the respondents to require the petitioner to pay tax
on the estimated invisible loss of input yarn used in the
manufacture of knitted garments in the state of Tamil Nadu and
exported during the period 01.01.2007 to 31.03.2014.

2. A Mandamus of this nature cannot be granted for the mere asking, as the application of the provisions of the Tamil Nadu Value Added Tax Act, 2006, would depend on the facts and circumstances of each case and period of assessment.

3. This writ petition is thus dismissed in limine. If at all, the petitioner ought to have been challenged involving the issue of invisible loss orders of assessment, if any passed, by way of statutory appeal. This not having been done, nothing further remains to be said in this matter. 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, Chempauk,
Chennai - 600 005.

+1 CC to Spl. Govt. Pleader (T) sr 82024.

सत्यमेव जयते

W.P.No.21183 of 2014
and M.P. No.1 of 2014

NR (CO)
SP (26/11/2019)

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