BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 11.07.2019
CORAM
THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.(MD)Nos.2702, 2703, 2704 & 2705 of 2009

M/s.346 Samy & Co., Sizing Mill,
No.1/281, Rajapalayam Main Road,
Dhalavaipuram - 626 188,
Rep. By its Partner,
P.K.Kuttalingam. ... Petitioner in all W.Ps'

Vs.

1.The State of Tamil Nadu,
Rep. By the Secretary to Government,
C.T & R.E Department,
Fort St. George,
Chennai - 600 009.

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

3.The Commercial Tax Officer,
Now re-designated as Assistant
Commissioner (CT)-I,
Rajapalayam. ... Respondents in all W.Ps'

Common Prayer: Writ Petitions filed under Article 226 of Constitution of India, to issue a Writ of Certiorarified Mandamus, to call for the records of the impugned proceedings of the third respondent herein in TNGST Nos.6041466/2002-03, 6041466/2003-04, 6041466/2004-05 and 6041466/2005-06 on his files, quashing the proceedings issued therein dated 16.03.2009 and further direct the third respondent to await the results of the Tax Case Nos.1472, 1542, 1544, 1548, 1556 etc., of 2006 pending on the file of this Court, besides not to follow the Judgments of the other High Courts which have no binding effect on him.

For Petitioner (In all W.Ps') : Mr.K.C.S.K.Balaji
For Respondents (In all W.Ps') : Mr.A.Thiyagarajan, Government Advocate.

COMMON ORDER

These Writ Petitions relate to the assessment periods 2002-03, 2003-04, 2004-05 and 2005-06 and challenge orders of assessment passed in terms of the Tamil Nadu General Sales Tax Act, 1959, dated 16.03.2009.

2.Learned counsel for the petitioner fairly states, on instructions, that the orders of assessment insofar as they relate to the levy of tax on inter-state purchases of starch may be confirmed and I do so.

3.The levy of penalty is quashed in the light of the decision of the Division Bench of this Court in *State of Tamil Nadu Vs. Vanavil Colours [(2017) 104 VST 309]*.

4.Thus, while confirming the levy of tax, the levy of penalty is set aside. These Writ Petitions are allowed in part. No costs.

Sd/-
Assistant Registrar (AD-II)

// True Copy //

Sub Assistant Registrar(CS)

To

1.The Secretary to Government,
State of Tamil Nadu,
C.T & R.E Department,
Fort St. George,
Chennai - 600 009.

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

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Now re-designated as Assistant
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+1 CC to Mr.A.Chandrasekaran, Advocate, SR.No.75106.

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