IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.11.2020

CORAM

THE HON'BLE MR. JUSTICE P.D. AUDIKESAVALU

W.P. No. 2337 of 2006

Tvl. Chummy Printers
Rep. by its Propritrix S.Maheswari
23/3, Arcot Road
Vellore - 4.
... Petitioner

-vs-

The Commercial Tax Officer
Vellore Rural Assessment Circle
Fort Round, Vellore - 1. ... Respondent

Prayer:- Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records of the Respondent in TNGST 4320991/2000-01 dated 30.07.2003 and cancel or set aside the same as being without authority of law, invalid and illegal and further direct the Respondent to pass orders afresh in accordance with the principles stated by the Madras High Court in Writ Petition Nos. 2612 and 2613 / 2000 dated 21.08.2002 (Rukmani Offset Press Vs. The States of Tamil Nadu).

For Petitioner : Mr. K.Arun for Mr. K.Soundararajan

For Respondent : Mrs. G.Dhana Madhri,
Government Advocate (Taxes)

O R D E R
(through video conference)

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Heard Mr. K.Arun, Learned Counsel for the Petitioner and Mrs. G.Dhana Madhri, Learned Government Advocate (Taxes) for the Respondent and perused the materials placed on record, apart from the pleadings of the parties.

2. The Writ Petition challenges the Order in TNGST No. 4320991/00-01 dated 30.07.2003 revising the assessment of liability of the Petitioner for the period 2000-2001 under Section 16 of the Tamil Nadu General Sales Tax Act, 1959 (hereinafter referred to as the 'TNGST Act' for short) in connection with the use of chemicals in printing works carried on by the Petitioner in his business.

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3. It is brought to notice by the Learned Government Advocate appearing for the Respondent that in State of Tamil Nadu -vs- Tex-in-Printers (Order dated 04.10.2013 in Tax Case (Revision) No. 49 of 2009), the Division Bench of this Court following earlier decisions of the Hon'ble Supreme Court of India and this Court, has held that after introduction of Section 3-B and the amendment made to the definition of 'sale' in Section 2(n)(ii) of the TNGST Act, the transfer of goods involved in works contract would amount to 'sale' and the entire turnover has become assessable to tax and that the said view has been reiterated by another Division Bench of this Court in State of Tamil Nadu -vs- Tvl. Tamil Nadu Co-operative Textile Processing Mills Limited (Order dated 25.06.2019 in Tax Case No. 2319 of 2008) in respect of a similarly placed person.

4. In view of the aforesaid legal position, the impugned order has to be confirmed. There has not been any infirmity shown in the impugned order requiring interference of this Court in the exercise of discretionary powers of judicial review under Article 226 of the Constitution of India.

In the result, the Writ Petition is dismissed. No costs.

Sd/-
Assistant Registrar(CCC)

//True copy//

Sub Assistant Registrar

Maya/vjt/dm

To

The Commercial Tax Officer
Vellore Rural Assessment Circle
Fort Round, Vellore - 1.

+1cc to Special Government Pleader(Taxes) SR.No.35571

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