



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.03.2020

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THE HONOURABLE MR.JUSTICE R.MAHADEVAN

W.P.Nos.29762 to 29777 of 2013
and M.P.Nos.1 to 1 and 2 to 2 of 2013

M/s.CBC Fashions (Asia) Private Ltd.
represented by its Director
T.R.Vijayakumar
No.11, M.R.Nagar, Dharapuram Road,
Tiruppur.

... Petitioner in all the W.Ps.

Vs.

1.The Commercial Tax Officer,
Special Circle-I,
Tiruppur.

2.The Deputy Commissioner (CT),
Tiruppur.

3.The Principal Secretary / Commissioner
of Commercial Taxes,
Ezhilagam,
Chepauk, Chennai-600 005. ...

Respondents inW.P.Nos.29762,
29763, 29765, 29768, 29769,
29771, 29774, 29775, 29776
and 29777 of 2013

1.The Commercial Tax Officer,
Special Circle-I,
Tiruppur.

2.The Joint Commissioner (CT),
Tiruppur.

3.The Principal Secretary / Commissioner
of Commercial Taxes,
Ezhilagam,
Chepauk, Chennai-600 005. ...

Respondents inW.P.Nos.29764,
29766, 29767, 29770, 29772
and 29773 of 2013



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W.P.No.29762 of 2013 filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorarified Mandamus calling for the entire records pertaining to the proceedings of the first respondent in TIN: 33492425404 / 2011-2012 dated 04.01.2013 in so far as reversal of the estimation of visible and invisible loss of Rs.17,200 and quash the same and consequently forbearing the respondents 1 to 3 from requiring the petitioner to pay tax on the estimated visible and invisible loss of input yarn used in the manufacture of knitted garments in the State of Tamil Nadu and exported.

W.P.No.29763 of 2013 filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorarified Mandamus calling for the entire records pertaining to the proceedings of the first respondent in TIN: 33492425404 / 2011-2012 dated 04.01.2013 in so far as reversal of the estimation of visible and invisible loss of Rs.20,546 and quash the same and consequently forbearing the respondents 1 to 3 from requiring the petitioner to pay tax on the estimated visible and invisible loss of input yarn used in the manufacture of knitted garments in the State of Tamil Nadu and exported.

W.P.No.29764 of 2013 filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorarified Mandamus calling for the entire records pertaining to the proceedings of the first respondent in TIN: 33492425404 / 2011-2012 dated 24.01.2013 in so far as reversal of the estimation of visible and invisible loss of Rs.36,432 and quash the same and consequently forbearing the respondents 1 to 3 from requiring the petitioner to pay tax on the estimated visible and invisible loss of input yarn used in the manufacture of knitted garments in the State of Tamil Nadu and exported.

W.P.No.29765 of 2013 filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorarified Mandamus calling for the entire records pertaining to the proceedings of the first respondent in TIN: 33492425404 / 2011-2012 dated 04.01.2013 in so far as reversal of the estimation of visible and invisible loss of Rs.28,939 and quash the same and consequently forbearing the respondents 1 to 3 from requiring the petitioner to pay tax on the estimated visible and invisible loss of input yarn used in the manufacture of knitted garments in the State of Tamil Nadu and exported.

W.P.No.29766 of 2013 filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorarified Mandamus calling for the entire records pertaining to the proceedings of the first respondent in TIN:



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33492425404 / 2011-2012 dated 24.01.2013 in so far as reversal of the estimation of visible and invisible loss of Rs.52,256 and quash the same and consequently forbearing the respondents 1 to 3 from requiring the petitioner to pay tax on the estimated visible and invisible loss of input yarn used in the manufacture of knitted garments in the State of Tamil Nadu and exported.

W.P.No.29767 of 2013 filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorarified Mandamus calling for the entire records pertaining to the proceedings of the first respondent in TIN: 33492425404 / 2012-2013 dated 19.04.2013 in so far as reversal of the estimation of visible and invisible loss of Rs.56,864 and quash the same and consequently forbearing the respondents 1 to 3 from requiring the petitioner to pay tax on the estimated visible and invisible loss of input yarn used in the manufacture of knitted garments in the State of Tamil Nadu and exported.

W.P.No.29768 of 2013 filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorarified Mandamus calling for the entire records pertaining to the proceedings of the first respondent in TIN: 33492425404 / 2012-2013 dated 21.02.2013 in so far as reversal of the estimation of visible and invisible loss of Rs.27,305 and quash the same and consequently forbearing the respondents 1 to 3 from requiring the petitioner to pay tax on the estimated visible and invisible loss of input yarn used in the manufacture of knitted garments in the State of Tamil Nadu and exported.

W.P.No.29769 of 2013 filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorarified Mandamus calling for the entire records pertaining to the proceedings of the first respondent in TIN: 33492425404 / 2012-2013 dated 21.02.2013 in so far as reversal of the estimation of visible and invisible loss of Rs.19,695 and quash the same and consequently forbearing the respondents 1 to 3 from requiring the petitioner to pay tax on the estimated visible and invisible loss of input yarn used in the manufacture of knitted garments in the State of Tamil Nadu and exported.

W.P.No.29770 of 2013 filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorarified Mandamus calling for the entire records pertaining to the proceedings of the first respondent in TIN: 33492425404 / 2012-2013 dated 19.04.2013 in so far as reversal of the estimation of visible and invisible loss of Rs.27,720 and



quash the same and consequently forbearing the respondents 1 to 3 from requiring the petitioner to pay tax on the estimated visible and invisible loss of input yarn used in the manufacture of knitted garments in the State of Tamil Nadu and exported.

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W.P.No.29771 of 2013 filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorarified Mandamus calling for the entire records pertaining to the proceedings of the first respondent in TIN: 33492425404 / 2012-2013 dated 21.02.2013 in so far as reversal of the estimation of visible and invisible loss of Rs.20,529 and quash the same and consequently forbearing the respondents 1 to 3 from requiring the petitioner to pay tax on the estimated visible and invisible loss of input yarn used in the manufacture of knitted garments in the State of Tamil Nadu and exported.

W.P.No.29772 of 2013 filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorarified Mandamus calling for the entire records pertaining to the proceedings of the first respondent in TIN: 33492425404 / 2011-2012 dated 24.01.2013 in so far as reversal of the estimation of visible and invisible loss of Rs.46,944 and quash the same and consequently forbearing the respondents 1 to 3 from requiring the petitioner to pay tax on the estimated visible and invisible loss of input yarn used in the manufacture of knitted garments in the State of Tamil Nadu and exported.

W.P.No.29773 of 2013 filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorarified Mandamus calling for the entire records pertaining to the proceedings of the first respondent in TIN: 33492425404 / 2012-2013 dated 19.04.2013 in so far as reversal of the estimation of visible and invisible loss of Rs.56,079 and quash the same and consequently forbearing the respondents 1 to 3 from requiring the petitioner to pay tax on the estimated visible and invisible loss of input yarn used in the manufacture of knitted garments in the State of Tamil Nadu and exported.

W.P.No.29774 of 2013 filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorarified Mandamus calling for the entire records pertaining to the proceedings of the first respondent in TIN: 33492425404 / 2011-2012 dated 04.01.2013 in so far as reversal of the estimation of visible and invisible loss of Rs.47,113 and quash the same and consequently forbearing the respondents 1 to 3 from requiring the petitioner to pay tax on the estimated visible and invisible loss of input yarn used in the manufacture



of knitted garments in the State of Tamil Nadu and exported.

W.P.No.29775 of 2013 filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorarified Mandamus calling for the entire records pertaining to the proceedings of the first respondent in TIN: 33492425404 / 2011-2012 dated 04.01.2013 in so far as reversal of the estimation of visible and invisible loss of Rs.17,601 and quash the same and consequently forbearing the respondents 1 to 3 from requiring the petitioner to pay tax on the estimated visible and invisible loss of input yarn used in the manufacture of knitted garments in the State of Tamil Nadu and exported.

W.P.No.29776 of 2013 filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorarified Mandamus calling for the entire records pertaining to the proceedings of the first respondent in TIN: 33492425404 / 2011-2012 dated 04.01.2013 in so far as reversal of the estimation of visible and invisible loss of Rs.20,439 and quash the same and consequently forbearing the respondents 1 to 3 from requiring the petitioner to pay tax on the estimated visible and invisible loss of input yarn used in the manufacture of knitted garments in the State of Tamil Nadu and exported.

W.P.No.29777 of 2013 filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorarified Mandamus calling for the entire records pertaining to the proceedings of the first respondent in TIN: 33492425404 / 2011-2012 dated 04.01.2013 in so far as reversal of the estimation of visible and invisible loss of Rs.29,357 and quash the same and consequently forbearing the respondents 1 to 3 from requiring the petitioner to pay tax on the estimated visible and invisible loss of input yarn used in the manufacture of knitted garments in the State of Tamil Nadu and exported.

For Petitioner : Mr.R.Selvakumar
in all the W.Ps.

For Respondents : Mr.A.N.R.Prathap,
in all the W.Ps. Addl.Govt.Pleader (Taxes)

COMMON ORDER

The learned counsel for the petitioner has submitted that the matter in the writ petitions have become infructuous and hence he may be permitted to withdraw these writ petitions. An endorsement has also been made to that effect.



2. In view of the submission and endorsement made by the learned counsel for the petitioner, the writ petitions are dismissed as withdrawn. No costs. Consequently, the connected miscellaneous petitions are also dismissed.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

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To

1. The Commercial Tax Officer,
Special Circle-I, Tiruppur.
2. The Deputy Commissioner (CT),
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4. The Principal Secretary / Commissioner
of Commercial Taxes,
Ezhilagam, Chepauk, Chennai-600 005.

W.P.Nos.29762 to 29777 of 2013
M.P.Nos.1 to 1 and 2 to 2 of 2013

CB(10/07/2020)