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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.09.2021

CORAM

THE HON'BLE MR.JUSTICE S.M.SUBRAMANIAM

W.P.NOS.10701 TO 10710 OF 2008

W.P.No.10701 of 2008

Gem Enterprises,
represented by its Partner
K.Sivaprasad
168, Govindappa Naick Street,
Chennai - 600 001.

..Petitioner

Vs

1. The Deputy Commercial Tax Officer,
Sowcarpet II Assessment Circle,
6th Floor, Wavoo Complex,
191, N.S.C.Bose Road,
Chennai - 600 001.

2. The State of Tamil Nadu,
represented by its Secretary,
Commercial Taxes and
Registration Department,
Fort St.George,
Chennai - 600 009.

..Respondents

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 on the files of the First Respondent herein in TNGST (Entry Tax)/0240231/02-03 dated 27.05.2005 and issue a Writ of Certiorarified Mandamus or any



other appropriate writ, order or direction under Article 226 of the Constitution of India, quashing the same, with a direction to refund the entry tax paid as per letter of the petitioners dated 17.04.2007.

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W.P.No.10702 of 2008

Gem Enterprises
Rep by its partner
K.Sivaprasad
168, Govindappa Naick St,
Chennai 1.

...Petitioner

Vs

1. The Commercial Tax Officer (FAC)
Sowcarpet II Assessment Circle,
6th Floor, Wavoo Complex,
191, N.S.C. Bose road,
Chennai-1.
2. The State of Tamilnadu,
Rep by its Secretary,
Commercial Taxes and
Registration Dept. Fort St. George
Chennai 9.

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus or any other appropriate writ order or direction under Article 226 of the Constitution of India, directing the first respondent herein to refund the entry tax paid by them of Rs.3,32,654/- (Assessment year 2006-07) as per representation dated 17.04.2007.



W.P.No.10703 of 2008

Gem Enterprises
Rep by its partner
K.Sivaprasad
168, Govindappa Naick St, Chennai 1.

...Petitioner

Vs

1. The Commercial Tax Officer (FAC)
Sowcarpet II Assessment Circle,
6th Floor, Wavoo Complex,
191, N.S.C. Bose road,
Chennai-1.
2. The State of Tamilnadu,
Rep by its Secretary,
Commercial Taxes and
Registration Dept. Fort St. George
Chennai 9.

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus or any other appropriate writ order or direction under Article 226 of the Constitution of India, directing the first respondent herein to refund the entry tax paid by them of Rs.3,41,648/- as per representation dated 17.04.2007.

W.P.No.10704 of 2008

Gem Enterprises
Rep by its partner
K.Sivaprasad
168, Govindappa Naick St, Chennai 1.

...Petitioner

Vs



WEB COPY

1. The Commercial Tax Officer (FAC)
Sowcarpet II Assessment Circle,
6th Floor, Wavoo Complex,
191, N.S.C. Bose road,
Chennai-1.

2. The State of Tamilnadu,
Rep by its Secretary,
Commercial Taxes and
Registration Dept. Fort St. George
Chennai 9.

...Respondents

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 on the files of the First Respondent herein in TNGST (Entry Tax)/0240231/04-05 dated 30.08.2006 or any other appropriate writ, order or direction under Article 226 of the Constitution of India, quashing the same, with a direction to refund the entry tax paid as per letter of the petitioner dated 17.04.2007.

W.P.No.10705 of 2008

Gem Enterprises
Rep by its partner
K.Sivaprasad
168, Govindappa Naick St, Chennai 1.

...Petitioner

Vs

1. The Deputy Commercial Tax Officer,
Sowcarpet II Assessment Circle,
6th Floor, Wavoo Complex,
191, N.S.C. Bose road,
Chennai-1.

2. The State of Tamilnadu,
Rep by its Secretary,



Commercial Taxes and
Registration Dept. Fort St. George
Chennai 9.

...Respondents

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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 on the files of the First Respondent herein in TNGST (Entry Tax)/0240231/03-04 dated 27.06.2005 or any other appropriate writ, order or direction under Article 226 of the Constitution of India, quashing the same, with a direction to refund the entry tax paid as per letter of the petitioner dated 17.04.2007.

W.P.No.10706 of 2008

Textile Dye Chem(P) LTD.,
Rep by its Managing Director,
K.Sivaprasad
168, Govindappa Naick St, Chennai 1.

...Petitioner

Vs

1. The Commercial Tax Officer
Sowcarpet II Assessment Circle,
6th Floor, Wavoo Complex,
191, N.S.C. Bose road,
Chennai-1.
2. The State of Tamilnadu,
Rep by its Secretary,
Commercial Taxes and
Registration Dept. Fort St. George
Chennai 9.

...Respondents

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 on the files of the First



Respondent herein in ET/TNGST 0241619/2004-05 dated 13.03.2007 or any other appropriate writ, order or direction under Article 226 of the Constitution of India, quashing the same, with a direction to refund the entry tax paid as per letter of the petitioner dated 17.04.2007.

W.P.No.10707 of 2008

Textile Dye Chem(P) LTD.,
Rep by its Managing Director,
K.Sivaprasad
168, Govindappa Naick St, Chennai 1.

...Petitioner

Vs

1. The Commercial Tax Officer
Sowcarpet II Assessment Circle,
6th Floor, Wavoo Complex,
191, N.S.C. Bose road,
Chennai-1.
2. The State of Tamilnadu,
Rep by its Secretary,
Commercial Taxes and
Registration Dept. Fort St. George
Chennai 9.

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus or any other appropriate writ order or direction under Article 226 of the Constitution of India, directing the first respondent herein to refund the entry tax paid by them of Rs.55,73,812/- as per representation dated 17.04.2007.

W.P.No.10708 of 2008

Textile Dye Chem(P) LTD.,
Rep by its Managing Director,



K.Sivaprasad
168, Govindappa Naick St, Chennai 1.

...Petitioner

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Vs

1. The Commercial Tax Officer,
Sowcarpet II Assessment Circle,
6th Floor, Wavoo Complex,
191, N.S.C. Bose road,
Chennai-1.
2. The State of Tamilnadu,
Rep by its Secretary,
Commercial Taxes and
Registration Dept. Fort St. George
Chennai 9.

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus or any other appropriate writ order or direction under Article 226 of the Constitution of India, directing the first respondent herein to refund the entry tax paid by them of Rs.31,16,653/- as per representation dated 17.04.2007.

W.P.No.10709 of 2008

Textile Dye Chem Corporation,
Rep by its partner,
Harinath Gupta,
168, Govindappa Naick St, Chennai 1.

...Petitioner

Vs

1. The Commercial Tax Officer
Godown Assessment Circle,
Kuralagam Annexe,
Chennai-108.



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2. The State of Tamilnadu,
Rep by its Secretary,
Commercial Taxes and
Registration Dept. Fort St. George
Chennai 9.

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the First Respondent herein in TNGST No.0180302/2003-04 dated 16.01.2006 or any other appropriate writ, order or direction under Article 226 of the Constitution of India, quashing the same, with a direction to refund the entry tax paid as per letter of the petitioner dated 17.04.2007.

W.P.No.10710 of 2008

Textile Dye Chem Corporation,
Rep by its partner,
Harinath Gupta,
168, Govindappa Naick St, Chennai 1.

...Petitioner

Vs

1. The Commercial Tax Officer
Godown Assessment Circle,
Kuralagam Annexe,
Chennai-108.
2. The State of Tamilnadu,
Rep by its Secretary,
Commercial Taxes and
Registration Dept. Fort St. George
Chennai 9.

...Respondents



Prayer: Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the First Respondent herein in TNGST No.0180302/2002-03 dated 30.12.2004 or any other appropriate writ order or direction under Article 226 of the Constitution of India, quashing the same, with a direction to refund the entry tax paid as per letter of the petitioner dated 17.04.2007.

For Petitioners : Mr.N.Inbarajan
[in all W.Ps]

For Respondents : Mr.V.Veluchamy
Government Advocate
[For R1 & R2]
[in all W.Ps]

COMMON ORDER

The learned counsel for the petitioners made a submission that the matters were taken by way of an appeal before the Hon'ble Apex Court of India and again remanded for reconsideration before the Hon'ble Division Bench of this Court. On account of efflux of time, the issues raised are to be considered by the Authorities Competent. If at all, any grievance exists to the writ petitioners as of now, it is left open to the petitioners to approach the Competent Authority for the redressal of the same in the manner known to law.

2. With this liberty, these writ petitions stand disposed of. No costs.

Sd/-
Assistant Registrar(CS-VIII)

// True Copy //

Sub Assistant Registrar

Kak



To

1. The Secretary,
Government of TamilNadu,
Commercial Taxes and Registration Department,
Fort St.George, Chennai - 600 009.
2. The Commercial Tax Officer(FAC),
Sowkarpet II Assessment Circle,
6th Floor, Wavoo Complex,
191, N.S.C.Bose Road, Chennai - 1.
3. The Deputy Commercial Tax Officer,
Sowcarpet II Assessment Circle,
6th Floor, Wavoo Complex,
191, N.S.C.Bose Road, Chennai - 600 001.

+1cc to Mr.N.Inbarajan, Advocate, S.R.No.44373

+1cc to the Special Government Pleader(Taxes), S.R.No.44944,
44945

W.P.Nos.10701 to 10710 of 2008

KSM(CO)
RLP(23/09/2021)