



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.06.2021

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THE HONOURABLE MR. JUSTICE S.M.SUBRAMANIAM

W.P.No.6149 of 2014
and M.P.No. 2 of 2014

M/s.S.S.P.E.Cotton Mills Private Ltd.,
Rep. By its Managing Director - S.Subramanian,
No.139, Peria Vettuvapalayam Road,
Oalapalayam,
Perundurai 638 052,
Erode District.

... Petitioner

Vs.

1.The State of Tamil Nadu,
Rep. By its Secretary to Government,
Department of Commercial Taxes and
Registration Department,
Fort St. George,
Chennai 600 009.

2.The Authority For Clarification and
Advance Ruling, Rep. By its
Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai 600 005.

3.The Assistant Commissioner (CT) (FAC),
Perundurai,
Erode District.

... Respondents

Prayer: Writ Petition filed under Article 226 of the
Constitution of India, to issue a Writ of Certiorari, calling
for the records on the file of the 2nd respondent in its impugned
proceeding in A.C.A.A.R.22/2012-13 dated 14.02.2013 of the 2nd
respondent, quash the same.

For Petitioner : M/s.R.Hemalatha

For Respondents: Mr.V.Veluchamy
(Government Advocate)



3. However, if there are any other issues with regard to proposal of levy tax, it would be appropriate to grant liberty to the assessee to give their reply to the same.

4. In the light of the above observations, the impugned notice, the proposal of levy of sales tax on VSF Hank Yarn, is hereby set aside. The Assessee is at liberty to give their reply to any other issue proposed in the impugned show cause notice, except the issue relating to Cotton Hank yarn, within 30 days from the date of receipt of a copy of this order.

5. The Writ Petition stands disposed of accordingly. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

gsa
To

1.The Secretary to Government,
State of Tamil Nadu,
Department of Commercial Taxes and
Registration Department,
Fort St. George,
Chennai 600 009.

2.The Authority For Clarification and
Advance Ruling, Rep. By its
Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai 600 005.

3.The Assistant Commissioner (CT) (FAC),
Perundurai,
Erode District.

+lcc to Mr.R.Hemalatha, Advocate Sr.29608
+lcc to the Special Government Pleader Sr.29349

W.P.No.6149 of 2014

cp[co]
srg 26/07/2021