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W.P. No. 10137 of 2008

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26.10.2022

CORAM

THE HON'BLE MR. JUSTICE S. VAIDYANATHAN

AND

THE HON'BLE MR. JUSTICE C. SARAVANAN

W.P. No. 10137 of 2008

M/s. M.A. Khizar Hussain & Sons.,
rep. by its Partner M. Abdul Wahab,
117 (Old No.91) M.B.T. Road,
Ranipet, Vellore District.

..Petitioner

Vs.

1. The Tamil Nadu Sales Tax Appellate
Tribunal (Main Bench), Chennai,
City Civil Court Buildings,
Chennai – 104.
2. The Commercial Tax Officer,
Ranipet, Vellore District.
..Respondents

Prayer: Petition under Article 226 of the Constitution of India praying
for issue of a Writ of Certiorari to call for the records of the 1st respondent in
its order in T.A. No. 246 of 2004 dated 09.10.2007 and quash the same as



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For Petitioner :: Mr.S. Ramanathan

For Respondents :: Mr.T.N.C. Kaushik,
Addl. Govt. Pleder for R2

ORDER

S. VAIDYANATHAN,J.

AND

C. SARAVANAN,J.

Both the learned counsel for the petitioner and the learned Additiional Government Pleader for 2nd respondent/Revenue submit that the issue is now squarely covered by the decision of this Court in Tax Case (Revision) Nos. 2002 to 2004 of 2008 vide order dated 06.09.2012 (*Tvl. K.H. Shoes V. The State of Tamil Nadu*) wherein a Division Bench of this Court has allowed the tax case revisions following the earlier decision of another Division Bench of this Court rendered in *Tube Investments of India Ltd. V. The State of Tamil Nadu* reported in *2010 SCC OnLine Mad 5145* in favour of the assessee.

2. Following the same, the writ petition is allowed. No costs.



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nv



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(S.V.N.J.) (C.S.N.J.)

26.10.2022

To
The Commercial Tax Officer,
Ranipet, Vellore District.

S. VAIDYANATHAN,J.

AND



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C. SARAVANAN,J.

nv

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