IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.10.2022

CORAM

THE HONOURABLE MR.JUSTICE **S.VAIDYANATHAN**
and
THE NONOURABLE MR.JUSTICE **C.SARAVANAN**
W.P. Nos.10321 & 10322 of 2008

M/s.C.M.Hussain Mubarak & Co.,
rep. by its Partner C.M.Basheer
44, V.Kotta Road
Pernambut, Vellore District .. Petitioner in both WPs

Vs.

1.The Tamil Nadu Sales Tax Appellate Tribunal (Main Bench) Chennai
City Civil Court Buildings
Chennai - 104

2.The Deputy Commercial Tax Officer (Addl.)
Gudiyatham (West) Circle
Gudiyatham, Vellore District .. Respondents in both WPs

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Prayer in W.P. Nos.10321 & 10322 of 2008 : Writ Petitions filed under Article 226 of the Constitution of India for issuance of a writ of certiorari, to call for the records of the first respondent in its order in T.A. No.93/2005 dated 10.1.2008 and STA No.90/2003 dated 27.11.2007 and quash the same as illegal.

* * *

For Petitioner : Mr.S.Ramanathan

For Respondents : Mr.V.Prashanth Kiran,
Government Advocate

COMMON ORDER

S.VAIDYANATHAN, J.
AND
C.SARAVANAN, J.

When these writ petitions are taken up for hearing, both the learned counsel appearing for the petitioner and the learned Government Advocate representing the Commercial Tax Department, confirms that the issue involved in this case is squarely covers in favour of the assessee/petitioner herein, in terms of the decision of the Division Bench of this court in ***Tube Investments of India Ltd. v. State of Tamil Nadu, represented by the Commercial Tax Officer*** reported in ***(2010) 36 VST 67***.

2. The above case was also followed by another bench of coordinate strength, by its order dated **06.09.2012 in Tvl.K.H.Shoes and two others vs. The State of Tamil Nadu, rep. by the Deputy Commissioner (CT) in T.C.(Revision) Nos.2002 to 2004 of 2008**.

3. In view of the above, we are inclined to allow these writ petitions. Accordingly, these writ petitions are allowed and the impugned orders in T.A. No.93/2005 dated 10.1.2008 and STA No.90/2003 dated 27.11.2007, are set aside. No costs.

[S.V.N., J.] [C.S.N., J.]
19.10.2022

Asr

Index : Yes/No

To

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Tribunal (Main Bench) Chennai
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2.The Deputy Commercial Tax Officer (Addl.)
Gudiyatham (West) Circle
Gudiyatham, Vellore District

3.The Government Pleader
High Court, Madras

S.VAIDYANATHAN, J.
and
C.SARAVANAN, J.

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