



WEB COPY

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W.P.No.33632/2005



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :: 03-11-2022

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

AND

THE HONOURABLE MR.JUSTICE C.SARAVANAN

WRIT PETITION No.33632 of 2005

Tvl.Sree Uma Parameswari Mills Limited ... Petitioner

-VS-

1.The State of Tamil Nadu,
rep.by the Secretary,
Dept. of Commercial Taxes and
Religious Endowments,
Fort St.George,
Chennai-600 009.

2.The Secretary,
Tamil Nadu Sales Tax Appellate Tribunal
(Additional Bench),
Coimbatore – 18.

3.The Commercial Tax Officer,
Arisipalayam Assessment Circle,
Salem – 636 004. ...

Respondents

Writ Petition has been filed under Article 226 of the Constitution of India, praying for issuance of a writ of certiorari, to call for the records of the second respondent in CTA.307/02, dated 29.07.2005, and quash the same.



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For Petitioner : Mr.S.Rajesh

For respondents : Mr.V.Prashanth Kiran,
Govt.Advocate.

ORDER

Both the learned counsel for the petitioner and the respondents submit that the issue involved in this Writ Petition is now squarely covered against the petitioner in terms of the decision of this Court in State of Tamil Nadu v. National Time Co., (2011) 39 VST 247 (Mad). Both the learned counsel also submit that the said decision was also followed by this Court in W.P.No.41089 of 2006 by its order, dated 28.09.2022, in the case of Tvl. The Dharmapuri District Co-operative Sugar Mills Limited v. State of Tamil Nadu.

2. In view of the above, we dismiss this Writ Petition, filed by the petitioner. No costs. Consequently, the connected W.P.M.P.No.36583 of 2005 also stands dismissed.

Index : Yes/No
Internet : Yes/No
Speaking / Non-speaking Order

(S.V.N.,J.) (C.S.N.,J.)
03-11-2022

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