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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 29.09.2022

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P(MD).No.2173 of 2019
and
W.M.P(MD).No.1734 of 2019

M/s.S.G.Acoustics Engineering &
Services Private Limited,
Represented by its Director,
T.Karuppiah,
Trichy.

: Petitioner

Vs

The Commercial Tax Officer,
Srirangam Assessment Circle,
Commercial Tax Building,
Trichy.

: Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for the records in TIN 33753464713/2013-14 dated 28/05/2018 on the file of the Respondent and to quash the same as illegal, arbitrary and against the judgment of this Court in the case of M/S.Everest Industries Ltd., And others in W.P.7969/2014 etc dated 06/02/2017 reported in (2017) 100 VST 158.

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For Petitioner : Mr.S.Karunakar
For Respondent : Mr.M.Prakash
Additional Government Pleader

ORDER

The present writ petition has been filed in the nature of Certiorarified Mandamus, challenging the proceedings in TIN 33753464713/2013-14, dated 28.05.2018, on the file of the respondent.

2.The common question that arises for consideration in this Writ Petition relates to interpretation of the amendment made to Section 19(2)(v) and the insertion of the proviso to Section 19(2) vide amendment Act No.28 of 2013 and its subsequent omission vide amendment Act No.5 of 2015. The scope and ambit of the above amendments stand resolved by the Division Bench of this Court in W.A.No.1260 of 2017, dated 31.03.2022. An attempt was made to suggest that the State intends to file an appeal against the above order of the Division Bench, similar submission made has been considered and the following orders were passed in W.A.No.812 of 2019 dated 08.09.2022.

> *3. Though there is a request for adjournment stating that the State is proposing to file an appeal, we are inclined to dismiss this writ appeal considering the fact that the issues are now covered against the State. However, we leave it open to the State to work out their remedy before the Hon'ble Supreme Court along with other cases where an order has been passed as referred to supra.*

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3. Following the same, the impugned order dated 28.05.2018 is set aside and the matter is remitted back to the Assessing Officer to redo the assessment in terms of the Division Bench judgments in W.A.No.1260 of 2017, dated 31.03.2022 and W.A.No.812 of 2019 dated 08.09.2022, within a period of four months, from the date of receipt of a copy of this order.

4.With the above direction, this writ petition stands disposed of. No costs. Consequently, connected miscellaneous petition is closed.

29.09.2022

Index : Yes / No
Internet : Yes/ No
lr

To
The Commercial Tax Officer,
Srirangam Assessment Circle,
Commercial Tax Building,
Trichy.

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MOHAMMED SHAFFIQ, J.

lr

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