# IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.07.2023

CORAM

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

W.P.Nos.5890, 5892 & 5895 of 2020
and
W.M.P.Nos.6902, 6903 & 6906 of 2020

Tvl. Eastman Exports Global Clothing Pvt. Ltd.,
Represented by its
Whole Time Director S.Rajaseharan,
10, 12, Kumar Nagar South, 2nd Street,
Tirupur – 641 603 .. Petitioner (in all cases)

**Vs.**

1.The Assistant Commissioner (ST) (FAC),
North 2 Circle, Tirupur.

2.The Assistant Commissioner (ST),
Chthode Circle, Erode.

3.The Assistant Commissioner (ST),
Tirupur Rural Circle, Tirupur.

4.The Assistant Commissioner (ST),
Park Road Circle, Erode.

5.The Assistant Commissioner (ST),
Gobichettipalayam Circle, Gobi.

6.The Assistant Commissioner (ST),
Tirupur Bazaar Circle, Tirupur.

7.The Assistant Commissioner (ST),
North Circle, Tirupur. .. Respondents
(in all cases)

**Prayer in W.P.No.5890 of 2020**: Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records of the 1st respondent in order dated 06.02.2020 in TIN No.33652302417/2012-2013 and quash the same.

**Prayer in W.P.No.5892 of 2020**: Writ Petition is filed under Article 226 of the Constitution of India, to issue Writ of Certiorari, calling for the records of the 1st respondent in order dated 06.02.2020 in TIN No.33652302417/2013-2014 and quash the same.

**Prayer in W.P.No.5895 of 2020**: Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records of the 1st respondent in order dated 06.02.2020 in TIN No.33652302417/2014-2015 and quash the same.

***(in all cases)***:

For Petitioner : Mr.R.Senniappan
For Respondents : Mr.V.Prashanth Kiran
Government Advocate

**COMMON ORDER**

These Writ Petitions are filed challenging the impugned proceedings of the 1st respondent dated 06.02.2020 in TIN

No.33652302417/2012-2013, 33652302417/2013-2014 & 33652302417/2014-2015.

2.Heard the learned counsel for the petitioner and the learned Government Advocate appearing for the respondents.

3.Pursuant to the order of this Court dated 03.07.2023, the respondents have today filed a report of the 1st respondent dated 18.07.2023 bearing Reg.No.1245/2020/A4, regarding the extent of amount that was deducted under Section 13 of the Tamil Nadu Value Added Tax Act, 2006, by the persons who engaged the services of the petitioner for works contract. In the report that has been filed by the respondents, it has been stated that as against the total demand in the respective impugned orders, the tax that was deducted for the assessment year 2013-2014 has been fully deducted and credited to the Government. Therefore, W.P.No.5892 of 2020 has to be allowed and is accordingly allowed.

4.For the assessment year 2014-2015, only a sum of Rs.112/- has not been paid by the person, who was required to be deduct tax under

Section 13 of the Tamil Nadu Value Added Tax Act, 2006, namely The Garment Printomatics.

5.Considering the fact that the amount involved is too meagre and minimal, Court is inclined to allow the Writ Petition and accordingly, W.P.No.5895 of 2020 stands allowed.

6.As far as the assessment year 2012-2013 is concerned, in W.P.No.5890 of 2020, the total amount that has been demanded on the petitioner is Rs.1,57,397/-. The report that has been filed by the respondents today indicates that only a sum of Rs.41,478/- has not been paid by the Chinesh Fabs and only a sum of Rs.2,526/- has been paid.

7.Considering the amount involved is only Rs.41,178/-, Court is also inclined to quash the impugned order and remit the case to the respondents to pass appropriate order after verification, as to whether any proceedings have been initiated against the said Chinesh Fabs and whether any amount has been recovered from the said Chinesh Fabs. This exercise shall be carried out by the respondents. Details are to be furnished to the petitioner before passing fresh order pursuant to this order of this Court. Entire exercise shall be carried out by the respondents within a period of three months from the date of receipt of a copy of this order.

8.Accordingly, W.P.No.5890 of 2020 is allowed with remand and W.P.Nos.5892 & 5895 of 2020 stands allowed. Consequently, the connected Miscellaneous Petitions are closed. No costs.

**19.07.2023**

krk
Index : Yes / No
Internet : Yes / No
Neutral Citation : Yes / No

To
1.The Assistant Commissioner (ST) (FAC),
North 2 Circle, Tirupur.

2.The Assistant Commissioner (ST),
Chthode Circle, Erode.

3.The Assistant Commissioner (ST),
Tirupur Rural Circle, Tirupur.

4.The Assistant Commissioner (ST),
Park Road Circle, Erode.

5.The Assistant Commissioner (ST),
Gobichettipalayam Circle, Gobi.

6.The Assistant Commissioner (ST),
Tirupur Bazaar Circle, Tirupur.

**C.SARAVANAN, J.**

krk



7.The Assistant Commissioner (ST),
North Circle, Tirupur.

W.P.Nos.5890, 5892 & 5895 of 2020

19.07.2023