IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 16.03.2023

CORAM

THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P.Nos.17186, 17189, 17190 & 17192 of 2020 and
WMP.Nos.21233, 21236, 21237 & 21238 of 2020

1.Tvl.Jayasakthi Process
S.F.124, Merkku Thottam,
Kasipalayam, Tiurpur-641 601
Represented by its Manager

2.S.Rani
3.Suruthilekha
4.Mathivadanee
5.Nachammal ... Petitioners in all WPs
(P2 to P5 substituted as LRs of deceased sole petitioner vide order dated 09.08.2021 made in WMP.17662, 17663, 17664 & 17665 /2021 in WP.17186, 17189, 17190 & 17192/2020 by this Court)

Vs

1.The State Tax Officer,
Tirupur (South) Circle,
Tirupur.

2.Deputy Commercial Tax Officer,
Tirupur (South). ... Respondents in all WPs

COMMON PRAYER: Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to call for the records of the 1st Respondent in Order in TNGST Nos:2320657/2000-01, 2320657/2001-02, 2320657/2002-03 and 2320657/2003-04 dated 28.07.2020 with respect to the Assessment Years 2000-01, 2001-02, 2002-03 and 2003-04 received on 30.09.2020 respectively and quash the same.

(In all WPs)

For Petitioners : Mr.M.Hariharan

For Respondents : Mr.TNC.Kaushik
Additional Government Pleader

COMMON ORDER

This batch of writ petitions relates to the periods 2000-01, 2001-02, 2002-03 and 2003-04. The impugned orders challenged have been passed under the provisions of the Tamil Nadu General Sales Tax Act, 1959. Originally, orders have been passed in respect of the aforesaid four periods on the following dates, 2000-01 on 05.03.2022, 2001-02 on 28.01.2023, 2002-03 on 30.01.2004 and 2003-04, undated.

2.Admittedly those assessments have attained finality. While so, the present proceedings have been taken up on the basis of an order passed by this Court in WP.No.21601 of 2004 by *M/s.Dyer's Association of Tiruppur*, a writ petition of the year 2004 that was disposed on 21.07.2017. The prayer therein was for a mandamus directing the Special Commissioner of Commercial Taxes and his subordinates to grant exemption to the members of the petitioner association for their transactions pertaining to the cost of consumables utilised by them in the dyeing process.

3.The writ petition has merely been disposed recording that the legal issue had been decided by judgments of the Hon'ble Supreme Court in the case of *Rainbow Colour Lab v. State of Madhya Pradesh* [118 STC 9] and *Associated Cement Companies Limited v. Commissioner of Customs* [(2001) 124 STC 59], followed in other matter including Tax Case (Revision)No.842 of 2006 and batch in *State of Tamil Nadu v. Tvl.Geetha Dyeing and Others,* by this Court. This order is a stand alone order which does not accord sanction to the authorities to reopen concluded assessments, which is what has transpired in the present case.

4.Nowhere has this Court issued a direction enabling the assessing authority to reopen concluded assessments, after a period of 18 years. In the impugned order, there is a reference to 'instructions of this Court' in order dated 21.07.2017, such reference is grossly misplaced as there are no such instructions, and authority merely assumes the same.

5.The impugned orders are set aside and these writ petitions allowed. No costs. Connected miscellaneous petitions are closed.

16.03.2023

vs
Index : Yes / No
Speaking/non-speaking Order
Neutral Citation : Yes/No

To

1.The State Tax Officer,
Tirupur (South) Circle,
Tirupur.

2.Deputy Commercial Tax Officer,
Tirupur (South).

Dr.ANITA SUMANTH,J.

vs

W.P.Nos.17186, 17189, 17190 & 17192 of 2020 and WMP.Nos.21233, 21236, 21237 & 21238 of 2020

16.03.2023