



WEB COPY

**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

Dated: 05.09.2024

CORAM

THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**  
and  
THE HONOURABLE **MR. JUSTICE G.ARUL MURUGAN**

**Writ Petition No.10865 of 2006**

The State of Tamil Nadu  
represented by  
The Deputy Commissioner (CT),  
Coimbatore Division, Coimbatore.

... Petitioner

Vs

1. Tvl. Srinath Printers,  
40, Vysial Street, Coimbatore.
2. The Registrar,  
The Tamil Nadu Taxation Special  
Tribunal, Chennai.

... Respondents

**PRAYER:** Petition under Article 226 of the Constitution of India praying for issuance of writ of Certiorari calling for the records on the files of the second Respondent pertaining to the order dated 13.03.2002 made in T.C.(A) No.127 of 1999 and quash the same.

For Petitioner : Ms.Amirta Dinanakaran  
Government Advocate (T)

**ORDER****(Order of the Court was made by Dr.ANITA SUMANTH,J.)**

Read this order in continuation of and in conjunction with order dated 19.08.2024 that reads as follows:



W.P.No.1



**DR. ANITA SUMANTH,J.**  
**and**  
**MR. G.ARUL MURUGAN,J.**

**WEB COPY** *Last chance to effect service on respondents, returnable on 05.09.2024. If no proof of service is filed prior to the next date of hearing fixed as 05.09.2024, the matter will be dismissed in limine.*

*On merits, the question relates to whether sale of printed materials amounts to a composite contract or works contract.*

*Learned counsel for the department places reliance on the decisions in (i) State of Karnataka and others v. Pro Lab and others, (2015) 8 SCC 557; and (ii) Bharat Offset and others v. Tamil Nadu Taxation Special Tribunal and another, (2010) 34 VST 342.*

*List on 05.09.2024.*

2. Service is incomplete. Batta has been paid. No private notice has been taken and the learned counsel for the petitioner today states that the quantum of disputed demand is less than that fixed under the litigation policy.

3. This Writ Petition is hence dismissed.

(A.S.M.,J) (G.A.M.,J)  
05.09.2024

Index: Yes/No  
Speaking order  
Neutral Citation: Yes  
sl  
To  
The Registrar,  
The Tamil Nadu Taxation Special Tribunal,  
Chennai.

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