



W.P.No.1429 of 2006

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.03.2024

CORAM :

THE HON'BLE MR.SANJAY V.GANGAPURWALA, CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

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Roofit Industries Ltd.,
B-42, Sipcot Industrial Complex,
Gummidipoondi,
Tiruvallur District
rep. by its Works Manager.

.. Petitioner

VS

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

2.The Commercial Tax Officer,
Ponneri Assessment Circle,
Tiruvallur District.

.. Respondents

Prayer : Petition filed under Article 226 of the Constitution of India seeking issuance of a writ of declaration declaring that Sec.2(1)(aa) of the Tamilnadu Additional Sales Tax Act, 1970 to be read to the effect



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that the taxable turnover for the purpose of levy of Additional Sales Tax be calculated with the reference to the taxable turnover and above the exempted limit provided u/s 2(1)(aa) of the Tamilnadu additional Sales Tax Act, 1970.

For the Petitioner : Mr.S.Raveekumar

For the Respondents : Mr.Venkateswaran
Spl. Government Pleader (T)

ORDER

(Order of the court was made by the Hon'ble Chief Justice)

Heard Mr.S.Raveekumar, learned counsel for the petitioner; and, Mr.Venkateswaran, learned Special Government Pleader for the respondents.

2. Learned counsel for the petitioner submits that the petitioner company went into liquidation in the year 2017. The issue involved in this writ petition is already decided in Tax Case (Revision) No.2316 of 2008, dated 8.7.2010 [*The State of Tamil Nadu, rep. by the Deputy Commissioner of Commercial Taxes, Tiruchirappalli Division, Tiruchirappalli v. National Time Co.*] and in W.A.(MD) No.174 of 2023, reported in 2016-VIL-548-MAD.



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3. In the light of that, the present writ petition stands disposed of. There shall be no order as to costs.

(S.V.G., CJ.)

(D.B.C., J.)

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Index : Yes/No
Neutral Citation : Yes/No
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To

1.The Secretary to Government,
State of Tamil Nadu,
Department of Commercial Taxes and Religious Endowments,
Fort St. George,
Chennai-600 009.

2.The Commercial Tax Officer,
Ponneri Assessment Circle,
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