



WEB COPY



WP No.12804 of 2008

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.03.2024

CORAM

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

AND

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

WP No.12804 of 2008
and M.P.No.2 of 2008

Tvl.Datacraft India Ltd.,
6th Floor, City Tower,
No.107, Sir Thiyagaraja Road,
T.Nagar, Chennai-17.

.. Petitioner

-VS-

1. Special Commissioner of
Commercial Taxes, Ezhilagam,
Chepauk, Chennai-5.
2. The Commercial Tax Officer,
Nungambakkam Assessment Circle,
No.88, V.R.Ramanathan Road,
Chetpet, Chennai-38.

.. Respondents

Prayer: Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Declaration declaring that the impugned clarification issued by the 1st respondent passed in Act Cell-II/D.Dis/72607/2002 dated 23.12.2002 under Section 28-A of the TNGST Act, 1959 is not applicable in so far as the petitioner is concerned as illegal.



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For the Petitioner : Mr.N.Murali
For the Respondents : Mr.C.Harsharaj
Addl. Govt. Pleader (T)
assisted by Mrs.K.Vasanthamala,
Govt. Advocate (T)

* * * * *

ORDER

(Made by the Hon'ble Chief Justice)

We have heard Mr.N.Murali, learned counsel for the petitioner and Mr.C.Harsharaj, learned Additional Government Pleader assisted by Mrs.K.Vasanthamala, learned Government Advocate, for the respondents.

2. The present petition is filed seeking declaration that the impugned clarification of the first respondent dated 23.12.2002 under Section 28-A of the TNGST Act, 1959 is not applicable in so far as the petitioner is concerned.

3. It is submitted that similar clarification issued on 29.07.2004 was the subject matter of consideration in W.P.No.39115 of 2005



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before the learned Single Judge of this Court. Under judgment and order dated 06.11.2017, the learned Single Judge allowed the writ petition and held that the router is a peripheral of the computer.

4. The learned counsel for the respondents/Revenue, on instructions, submits that the said judgment is not appealed by the Department.

In view of the fact that the aforesaid judgment has been accepted by the Department, the present writ petition is also disposed of in terms of the order dated 06.11.2017 passed in W.P.No.39115 of 2005. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

(S.V.G., CJ.)

(D.B.C., J.)

25.03.2024

Index : Yes/No

Neutral Citation : Yes/No

sra



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THE HON'BLE CHIEF JUSTICE
AND
D.BHARATHA CHAKRAVARTHY, J.

(sra)

To

1. Special Commissioner of
Commercial Taxes, Ezhilagam,
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