



W.P.No.1848 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

W.P.No.1848 of 2006

M/s.Colourline,
17, Gulam Abbas Ali Khan 3rd Street,
Chennai-6.

.. Petitioner

vs

1.The Deputy Commercial Tax Officer,
Nungambakkam Assessment Circle,
Chennai-600 031.

2.The State of Tamil Nadu,
rep. by the Secretary to the Government,
Commercial Taxes & Religious Endowment,
Fort St. George, Chennai.

.. Respondents

Prayer : Petition filed under Article 226 of the Constitution of India seeking issuance of a writ of declaration declaring Entry 52(IV) Part 'C' of the First Schedule of the Tamil Nadu General Sales Tax Act, 1959 in so far as it proceeds to levy of sales tax on printing of materials as per the specification of the customers on job work basis (Containing the particular name of the customer and/or other specifications as ordered



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by them without which the goods are liable to be rejected), as ultra virus and violative of Entry 52, List II, VII Schedule to the Constitution read with Article 366 (29-A) (b) and Article 265 of the Constitution of India.

For the Petitioner : Mr.K.Venkatasubramanian

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

ORDER

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

Heard Mr.K.Venkatasubramanian, learned counsel for the petitioner; and, Mr.Venkateswaran, learned Special Government Pleader (Taxes) for the respondents.

2. Learned counsel for the petitioner fairly concedes that the issue raised in the present writ petition is decided against the petitioner by a Division Bench of this Court in the case of *Bharat Offset and others v. Tamil Nadu Taxation Special Tribunal and another*, reported in [2010] 34 VST 342 (Mad). To decide whether the contract in question is a works contract or if it is only a sale, the transactions will have to be examined on merits on the basis of the terms of the



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contract.

3. In the light of the above, the writ petition stands disposed of.

There shall be no order as to costs.

(S.V.G., CJ.)

(D.B.C., J.)

12.03.2024

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

- 1.The Deputy Commercial Tax Officer,
Nungambakkam Assessment Circle,
Chennai-600 031.
- 2.The Secretary to the Government,
State of Tamil Nadu,
Commercial Taxes & Religious Endowment,
Fort St. George, Chennai.



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