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W.P.No.5960 of 2009

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.10.2024

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH
and
THE HONOURABLE MR.JUSTICE G. ARUL MURUGAN
W.P.No.5960 of 2009
and M.P.No.1 of 2009

Rungta Bussiness (P) Ltd.,
represented by its Director
Anand Kumar Roongta
141, Choolai High Road,
Chennai – 112.

.. Petitioner

Vs

1. The Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai – 5.
2. The Commercial Tax Officer,
Vepery Assessment Circle,
Chennai – 7

.. Respondents

PRAYER: PETITION filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari calling for the records in TNGST 0520021/2003-04 dated 27.01.2009 on the file of the second respondent and quash the same.

For Appellant : Mr.N.Murali

For Respondents : Mr.C.Harsha Raj
Additional Government Pleader

ORDER

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

Both learned counsel would accede to the position that the
impugned assessments based on Clarification No.58 of 2007 dated



W.P.No.5960 of 2009

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

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02.04.2007 should go, since the aforesaid clarification was itself the subject matter of litigation before this Court in a decision in *Sundek India Ltd. V. Commissioner of Commercial Taxes, Ezhilagam, Chepauk, Chennai and another* (W.P.No.19331 of 2008 dated 17.07.2009) wherein the said Clarification has been struck down. The said decision has been confirmed by the Division Bench of this Court in a decision reported in 88 VST 366.

2. The impugned order is hence set aside and this Writ Petition is allowed. No costs. Connected Miscellaneous Petition is closed.

[A.S.M., J] [G.A.M., J]
28.10.2024

Index:Yes/No

Speaking order

Neutral Citation:Yes

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To

1. The Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai – 5.
2. The Commercial Tax Officer,
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