



WEB COPY

W.P.Nos. 27678 to 27681 of 2011

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.10.2024

CORAM :

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

W.P.Nos. 27678 to 27681 of 2011
and
W.M.P.Nos.18467 and 30160 of 2024

Tvl. Radaan Mediaworks India Limited,
Rep. by its Managing Director,
Mrs.R.Radhika,
No.10, Paul Appasamy Street,
T.Nagar, Chennai – 600 017.

.. Petitioner
in all WPs

VS

The Assistant Commissioner (CT),
T.Nagar (East) Assessment Circle,
Station 46, Greenways Road,
Chennai – 600 028.

.. Respondent
in all WPs

Prayer in W.P.No.27678 of 2011: Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari to call for the records relating to the impugned order in RC.No.928/2008/A1 (2001-02) dated 30.09.2011 on the file of the respondent and quash the same insofar as it provides for levy of tax under Section 3A on Free Commercial Time and Job Work Programme.

Prayer in W.P.No.27679 of 2011: Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari to call for the records relating to the impugned order in RC.No.928/2008/A1 (2002-03) dated 30.09.2011 on the file of the respondent and quash the same insofar as it provides for levy of tax under Section 3A on Free Commercial Time and Job Work Programme.



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Prayer in W.P.No.27680 of 2011: Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari to call for the records relating to the impugned order in RC.No.928/2008/A1 (2003-04) dated 30.09.2011 on the file of the respondent and quash the same insofar as it provides for levy of tax under Section 3A on Free Commercial Time and Job Work Programme.

Prayer in W.P.No.27681 of 2011: Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari to call for the records relating to the impugned order in RC.No.928/2008/A1 (2004-05) dated 30.09.2011 on the file of the respondent and quash the same insofar as it provides for levy of tax under Section 3A on Free Commercial Time and Job Work Programme.

For Petitioner : Mr.N.Prakash
for Mr.K.Magesh
(in all writ petitions)

For Respondents : Mr.C.Harsha Raj,
Additional Government Pleader
(in all writ petitions)

COMMON ORDER

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

The challenge is to orders of assessment dated 30.09.2011 bringing to tax the turnover from Free Commercial Time and Job Work Programme under Section 3A of the Tamil Nadu General Sales Tax Act, 1959 (in short, 'Act').

2. The petitioner circulates a copy of appellate order passed in the case of the same petitioner i.e., Radaan Media Works India Limited, for the period 2005 - 06 where the assessment has been remanded to the file of the assessing authority for *de novo* consideration.

3. In light of the same and in the interest of consistency, the parties would suggest that the present assessments also be set aside and remanded to the file of the assessing authority for consideration along



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with the assessment for the period 2005 - 06.

4. Acceding to the request, the orders of assessment dated 30.09.2011 are set aside and the matters are remanded to the file of the respondent / assessing authority to be re-done along with the assessment for the period 2005 - 06, in accordance with law. This exercise shall be taken up, assessee heard and orders be passed within a period of eight (8) weeks from date of receipt of a copy of this order.

5. Writ petitions stand disposed in terms of this order. No costs. Connected miscellaneous petitions are closed.

[A.S.M., J] [G.A.M., J]
03.10.2024

Index:Yes/No
Neutral Citation:Yes
ssm

To

The Assistant Commissioner (CT),
T.Nagar (East) Assessment Circle,
Station 46, Greenways Road,
Chennai - 600 028.



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