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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.09.2024

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.23899 and 23900 of 2021
and
W.M.P.Nos.25216 and 25218 of 2021

M/s.Tamanna Vinyl Traders,
Rep by its Proprietor
No.6 Nainiappa Naicken Street,
Chennai – 600 003. ... Petitioner in both W.Ps

Vs.

The Assistant Commissioner (ST),
Mooremarket Assessment Circle,
Chennai – 600 003. ... Respondent in both W.Ps

Prayer in W.P.No.23899 of 2021: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the respondent in his proceedings in CST/77348/2000-2001, quash the assessment order dated 22.09.2021 made therein.

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Prayer in W.P.No.23900 of 2021: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the respondent in his proceedings in CST/77348/2001-2002, quash the assessment order dated 22.09.2021 made therein.

For Petitioner (in both W.Ps)	:	Mr.C.Subramanian
For Respondent (in both W.Ps)	:	Mr.C.Harsharaj Additional Government Pleader

COMMON ORDER

The petitioner is before this Court against the impugned order passed by the respondent under CST Act, 1956 for the Assessment years 2000-2001 and 2001-2002.

2. The learned counsel for the petitioner submits that for the Assessment year 1999-2000, a similar order came to be passed which was taken up on appeal before the Division Bench of this Court in W.P.No.15533 of 2004, wherein, a challenge was made to the order

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passed by the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench) on 15.03.2004 in A.P.CST No.165 of 1999.

3. The learned counsel for the petitioner further submits that issue has been answered against the petitioner and by following the decision of the Division Bench of this Court rendered in the case of ***State of Tamil Nadu*** Vs. ***Chordia Electricals*** reported in [(2000) 120 STC 34 Mad]. Operative portion of the order of the Division Bench of this Court in W.P.No.15533 of 2004, the petitioner's own case rendered on 03.12.2021 which reads as under:-

> *"5.Applying the ratio laid down in the aforesaid decision to the facts of the present case, wherein the petitioner has to necessarily furnish Form E1 declaration so as to claim exemption on transit sales under Section 6(2)(i) of the CST Act. Admittedly, they did not produce 'E1' Form before the third respondent. Since the petitioner did not fulfil the statutory conditions to claim exemption, we are of the view that the third respondent/assessing officer as well as the first respondent/Tribunal were justified in holding that the petitioner/assessee was not entitled to claim the exemption and the turnover in question was to be taxed at the rate of 4 per cent."*

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4. In the light of the above, the present writ petitions are liable to be dismissed and are accordingly dismissed. No costs. Consequently, connected writ miscellaneous petitions are closed.

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Index : Yes/No
Internet : Yes/No
Speaking Order/Non-Speaking Order
Neutral Citation : Yes/No
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To

The Assistant Commissioner (ST),
Mooremarket Assessment Circle,
Chennai – 600 003.

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C.SARAVANAN, J.

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