



WEB COPY



W.P.No.31112 of 2018

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.08.2024

CORAM

**THE HONOURABLE MR.JUSTICE R.SURESH KUMAR
and
THE HONOURABLE MR.JUSTICE C.SARAVANAN**

**W.P.No.31112 of 2018
and
W.M.P.No.36300 of 2018**

Mahaganapati Traders Pvt. Ltd.,
Represented by its Director,
Hemanth Jhanwar,
No.22/23, Sathyamurthy Street,
Erode - 638 001.

... Petitioner

-Vs-

The Assistant Commissioner (ST),
Nethaji Road Circle,
Erode.

... Respondent

PRAYER : Petition under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorarified Mandamus, to call for the records of the respondent pertaining to the impugned order dated 27.09.2018 passed in TIN:33142883291/2011-12 and quash the same and further direct the respondent to give proper opportunity to the petitioner before passing any order of revision.



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For Petitioner : Mr.B.Raveendran
For Respondent : Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

(Order of the Court was made by **R.SURESH KUMAR, J.**)

The issue that has been raised in this writ petition with regard to seeking exemption for Hank Yarn, was elaborately discussed and decided by judgment of the Division Bench in W.A.No.947 of 2018 dated 05.02.2020 in the matter of ***M/s.Aakavi Spinning Mills (P) Ltd. Vs. The Authority for Clarification and Advance Ruling, Represented by the Commissioner of Commercial Taxes and another.***

2. It is brought to the notice of this Court by the learned Additional Government Pleader appearing for the respondent that, as against the judgment of the Division Bench in the matter of ***M/s.Aakavi Spinning Mills (P) Ltd***, the State filed SLP in Special Leave Appeal (C)No.306 of 2022 which was decided by the Hon'ble Supreme Court on 12.01.2022 reported in ***2022 Live Law (SC) 191***, where the SLP was dismissed by the Hon'ble Supreme Court confirming the order passed by the Division Bench. As the said issue since has been concluded by the said decision of the Hon'ble Supreme Court confirming the order of the Division Bench in ***M/s.Aakavi Spinning Mills (P) Ltd case***, the



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benefit that has been extended by the said decision has to be extended to the present petitioner also. Therefore, to that extent, we feel that this Writ Petition has to be allowed, resultantly, it is allowed. However, there shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

(R.S.K., J.) (C.S.N., J.)
30.08.2024

NCC : Yes / No
Index : Yes / No
Speaking Order : Yes / No
vji

To

The Assistant Commissioner (ST),
Nethaji Road Circle,
Erode.



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and
C.SARAVANAN, J.**

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