



W.P.No.43616 of 2006

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.06.2025

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH
and
THE HONOURABLE MR.JUSTICE N.SENTHILKUMAR

W.P.No. 43616 of 2006

M/s. Maxwell Industries Ltd.,
Kolappalur,
Gobichettipalayam,
Erode District,
Rep. by its Vice President

.. Petitioner

VS

The Deputy Commercial Tax Officer,
Gobichettipalayam.

.. Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorarified mandamus to call for the records of the respondent in CST 600768/2001-2002 dated 28.07.06 quash the same and as a consequential relief direct the respondent to grant the relief of concessional levy of tax on the interstate sale of hosiery goods effected by the petitioner.

For Petitioner : Mr.Hariharan

For Respondent : Mr.V.Prashanth Kiran
Government Advocate



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DR. ANITA SUMANTH, J.
and
N.SENTHILKUMAR, J.

ORDER

(Made by Dr. ANITA SUMANTH.,J)

Both learned counsel would agree that the issue that raised in the writ petition being rate of tax on cotton yarn is covered by a decision of this Court in the case of *H.P.Textiles Mills v The State of Tamil Nadu, Rep. by its Secretary, Commercial Taxes, Commercial Taxes Department, Fort St.George, Chennai* [2025:MHC:1086].

2. Hence and in light of the aforesaid, the order of assessment dated 28.07.2006 impugned in this writ petition is quashed and this writ petition is allowed. No costs.

[A.S.M., J] [N.S., J]
25.06.2025

Index: Yes/No
Neutral Citation: Yes
ssm

To
The Deputy Commercial Tax Officer,
Gobichettipalayam.

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