



**W.P.Nos.5547, 5550, 5551 and 5553 of 2023 and
W.M.P.Nos.5566, 5567, 5569 and 5570 of 2023**

ABDUL QUDDHOSE, J.

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The petitioner has challenged the assessment orders dated 01.02.2023 and 02.02.2023 on the ground that by total non application of mind to the fact that the product supplied by the petitioner i.e., 'Gloriasa Superba' (Botanical name for the flower named in Tamil as Senganthamalar) is exempted from Sales Tax as per Notification issued under Section 30 of the TNVAT Act 2006 in N.II (1)/CTR/30(a-2) 2007 (G.O. Ms.No.79 CTR (B2) dated 23.03.2007), the impugned assessment orders have been passed.

2.Mr.TNC.Kaushik, learned Additional Government Pleader accepts notice on behalf of the respondent.

3.The petitioner has filed requisite documents in support of their contention to show that they are exclusively dealing only with Gloriasa Superba, which is exempted from Sales Tax as per Notification dated 23.03.2007 referred to supra.



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4. Since a prima facie case has been made out by the petitioner, this Court is inclined to grant an order of interim stay of the impugned assessment orders dated 01.02.2023 and 02.02.2023. Accordingly, there shall be an order of interim stay of the impugned assessment orders dated 01.02.2023 and 02.02.2023 as prayed for.

5. Post these matters for counter and disposal on 14.03.2023.

24.02.2023

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