IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.01.2015

CORAM

THE HON'BLE **MR.JUSTICE R.SUDHAKAR**
AND
THE HON'BLE **MR.JUSTICE R.KARUPPIAH**

Writ Petition Nos.1982 and 1983 of 2015
& M.P.Nos.1 and 1 of 2015

N.Kumaraguru
Proprietor of Guru Electricals,
No.101-102, Gandhi Road,
Arni, Tiruvannamalai District. .. Petitioner in W.P.No.1982 of 2015
M.Palani
Proprietor of Sri Hari Home Applicanes,
No.8-A, V.O.C. Street
Arni, Tiruvannamalai District. .. Petitioner in W.P.No.1983 of 2015

Vs.

1. The State of Tamil Nadu
   rep. by the Secretary
   Commercial Taxes and Registration Department
   Fort St. George, Chennai – 9.

2. The Commercial Tax Officer
   Arni, Tiruvannamalai District. .. Respondents in both W.Ps

PRAYER: Petitions under Article 226 of the Constitution of India for issuance of a writ of Declaration, declaring that Sections 19(1), 19(10)(a) and 19(11) of the Tamil Nadu Value Added Tax Act, 2006 and Rule 10(2) of the Tamil Nadu Value Added Tax Rules, 2006 are inconsistent with the charging Section 3 and the general scheme of annual assessment under Sections 20, 21 and 22 of the Tamil Nadu Value Added Tax Act, 2006, and further void as being arbitrary and irrational, infringing the rights of the petitioners under Articles 14 and 19(1)(g) and the resultant proposal to reverse the input tax credit invoking Section 19(11) of the Tamil Nadu Value Added Tax Act as violative of Articles 265 and 300A of the Constitution of India.

For Petitioners : Ms.R.Hemalatha

For Respondents : Mr.Kanmani Annamalai
Government Advocate

ORDER
(Made by R.SUDHAKAR,J.)

The above Writ Petitions are filed for issuance of a writ of Declaration, declaring that Sections 19(1), 19(10)(a) and 19(11) of the Tamil Nadu Value Added Tax Act, 2006 and Rule 10(2) of the Tamil Nadu Value Added Tax Rules, 2006 are inconsistent with the charging Section 3 and the general scheme of annual assessment under Sections 20, 21 and 22 of the Tamil Nadu Value Added Tax Act, 2006, and further void as being arbitrary and irrational, infringing the rights of the petitioners under Articles 14 and 19(1)(g) and the resultant proposal to reverse the input tax credit invoking Section 19(11) of the Tamil Nadu Value Added Tax Act as violative of Articles 265 and 300A of the Constitution of India.

2. The provisions challenged in these writ petitions were tested before this Court in a batch of writ petitions and have already been upheld in a decision in *USA Agencies v. The Commercial Tax Officer, 2013 (5) CTC 63*. Following the said decision, the present writ petitions stand dismissed. No costs. Consequently, M.P.Nos.1 and 1 of 2015 are closed.

(R.S.J.) (R.K.J.)

sl 29.01.2015

To

1. The Secretary
   State of Tamil Nadu
   Commercial Taxes and Registration Department
   Fort St. George, Chennai – 9.

2. The Commercial Tax Officer
   Arni, Tiruvannamalai District.

R.SUDHAKAR,J.
and
R.KARUPPIAH,J.

sl

Writ Petition Nos.1982 and 1983 of 2015
& M.P.Nos.1 and 1 of 2015

29.01.2015