IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 10.4.2015

CORAM :

The Honourable Mr.Justice V.RAMASUBRAMANIAN
and
The Honourable Ms.Justice K.B.K.VASUKI

Writ Petition Nos.10314 to 10316 of 2015
and
MP.Nos.1, 1 and 1 of 2015

M/s.Jafarali Stores, rep.by its Proprietor - A.Amanullah ...Petitioner in WP. No.10314/2015

M/s.V3 Automotives Private Limited, rep.by its Authorized Signatory P.L.Muthu Palaniappan ...Petitioner in WP. No.10315/2015

M/s.Jai Balaji Timber Mart, rep.by its Partner - M.Mani ...Petitioner in WP. No.10316/2015

Vs.

1. The State of Tamil Nadu, rep. by the Secretary, Commercial Taxes and Registration Department Fort St.George, Chennai-9. ...R1 in all the WPs

2. The Commercial Tax Officer, Vandavasi, Tiruvannamalai District. ...R2 in WP.No. 10314/2015

3.The Assistant Commissioner (CT), Tiruvanmiyur Assessment Circle, Chennai. ...R2 in WP.No. 10315/2015

4.The Commercial Tax Officer (FAC) Tiruchengode (Town), Tiruchengode, Namakkal District. ...R2 in WP.No. 10316/2015

PETITIONS under Article 226 of The Constitution of India praying 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, 2007 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 304A of The Constitution of India.

For Petitioners : Mrs.R.Hemalatha

COMMON ORDER

(Order of the Court was made by V.Ramasubramanian,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, 2007 and further void as being arbitrary and irrational, infringing the rights of the petitioner 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 304A 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 630].

3. Following the said decision, the above writ petitions are dismissed. Consequently, M.P.Nos.1, 1 and 1 of 2015 are also dismissed.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

RS

To

1. The Secretary to Government of Tamil Nadu,
   Commercial Taxes and Registration Department,
   Fort St.George, Chennai-9.

2. The Commercial Tax Officer,
   Vandavasi,
   Tiruvannamalai District.

3. The Assistant Commissioner (CT),
   Tiruvanmiyur Assessment Circle,
   Chennai.

4. The Commercial Tax Officer (FAC),
   Tiruchengode (Town),
   Tiruchengode,
   Namakkal District.

+1cc to the Special Government Pleader(Taxes), S.R.No.20301

WP.Nos.10314 to 10316/2015
and
MP.Nos.1, 1 and 1 of 2015

RV(CO)
CA(21/04/2015)