IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE : 30.04.2015

CORAM

THE HONOURABLE MR. JUSTICE R.SUDHAKAR
AND
THE HONOURABLE MS. JUSTICE K.B.K.VASUKI

W.P. NO. 13499 TO 13501 OF 2015

M/s.Sri Vinayaga Metals
rep. by its Proprietor - R.Selvam
No.7/8, Junction Road
Vridhachalam 606 001
Cuddalore District. .. Petitioner in WP 13499/2015

K.Ramesh
Proprietor of A.K.R.Electronics
No.365/10-2, Salem Main Road
Chinnasalem. .. Petitioner in WP 13500/2015

M/s.S.P.S.Cement Agency
rep. by its Proprietor
P.Subramaniyam
R.S. No.631/B, Pidari Koil Street
Trichy Main Road, Sirunesalur
Vridhachalam 606 001
Cuddalore District. .. Petitioner in WP 13501/2015

- Vs -

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

2. The Commercial Tax Officer
   Vridhachalam
   Cuddalore District. .. R-2 in WP 13499/2015

3. The Commercial Tax Officer (Main)
   Kallakurichi. .. R-2 in WP 13500/2015

4. The Assistant Commissioner (CT) (FAC)
Vridhachalam, Cuddalore District. .. R-2 in WP 13501/2015

Writ Petitions filed under Article 226 of the Constitution of India praying for the 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 304 (a) of the Constitution of India.

For Petitioners : Ms. R.Hemalatha

For Respondents : Mr. Jayaprathan, GA
Mr. Kanmani Annamalai, AGP

COMMON ORDER

(DELIVERED 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, 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 304 (a) 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 - Vs - The Commercial Tax Officer, 2013 (5) CTC 63. Following the said decision, the present writ petitions stand dismissed. However, in the circumstances of the case, there shall be no order as to costs.

Sd/-
Asst.Registrar (CS III)

/true copy/
Sub Asst. Registrar

GLN

To

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

2. The Commercial Tax Officer
   Vridhachalam
   Cuddalore District.

3. The Commercial Tax Officer (Main)
   Kallakurichi.

4. The Assistant Commissioner (CT) (FAC)
   Vridhachalam, Cuddalore District.

3 ccs to Mr.R. Hemalatha, Advocate, Sr. 24475, 24477, 24478

W.P. NOS.13499 TO
13501 OF 2015

RSY (CO)
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