IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.07.2015

CORAM

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

W.P. NOS.21633 TO 21635 OF 2015
AND
M.P. NOS.1 & 2 OF 2015

Tvl. Royal Sizing Mills
No.15-B, Weavers Colony
Kozhikalnatham Road
Tiruchengode, Namakkal Dt.
rep. by its Proprietor
Mr. V.Sengottuvelan ... Petitioner in all the petitions

- 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 Appellate Deputy
Commissioner (CF (FAC))
Erode. ... R-2 in WP 21634 & 21635/2015

3. The Commercial Tax Officer
Tiruchengode Town ... R-2 in WP 21633/2015 &
Namakkal District. R-3 in WP 21634 & 21635/2015

W.P. No.21633 of 2015 filed 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, 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 TamilNadu Value Added

Tax Act as violative of Articles 265 and 300A of the Constitution of India.

W.P. Nos.21634 & 21635 of 2015 filed for the issuance of a Writ of Certiorari calling for the records of the second respondent in proceedings in APVAT No.6/13 and APVATNO.07/13 dated 13.2.15 confirming the order passed by the third respondent in TIN No.33863183401/2010-11 and 2011-12 respectively dated 28.11.12, quash the same as illegal and contrary to law.

For Petitioner : Mr. N.Umapathi
For Respondents : Mr.A.N.R.Jayaprathap,
Government Advocate

COMMON ORDER
(DELIVERED BY R.SUDHAKAR, J.)

W.P. No.21633 of 2015 is 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 300A of the Constitution of India.

2. W.P. No.21634 and 21635 of 2015 have been filed to call for the records on the file of the 2nd respondent in his proceedings confirming the order passed by the 3rd respondent and quash the same as illegal and contrary to law.

3. 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. Consequently, connected miscellaneous petitions are closed. However, in the circumstances of the case, there shall be no order as to costs.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

GLN

To

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

2. The Appellate Deputy
   Commissioner (CF (FAC))
   Erode.

3. The Commercial Tax Officer
   Tiruchengode Town
   Namakkal District.

+1cc to M/s.N.Umapathi, Advocate, S.R.No.36597
+1cc to the Special Government Pleader(Taxes), S.R.No.36489

W.P. NOS. 21633 to 21635 OF 2015

VSN(CO)
CA(19/08/2015)