

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.07.2015

C O R A M

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

W.P.Nos.21905 to 21907 of 2015
and connected MPs.

W.P.No.21905 of 2015:

Tvl.SaraswathiSizing Mills
No.14/2, Salem Road
T.Kailasampalayam
Tiruchengode
Namakkal District
Rep. By its Proprietrix S.Rangasamy

...Petitioner

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
Tiruchengode Town
Namakkal District

...Respondents

W.P.Nos. 21906 & 21907 of 2015

Tvl.Saraswathi Sizing Mills
No.14/2 Salem Road T.Kailasampalayam
Tiruchengode Namakkal District
rep. by its Proprietrix
S.Rangasamy

...Petitioner

Vs

1 The State of Tamilnadu
rep. by the Secretary
Commercial Taxes and Registration Department
Fort St. George
Chennai-9.

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

3 The Commercial Tax Officer
Tiruchengode Town
Namakkal District

...Respondents

Prayer in W.P.No. 21905 of 2015:

Writ Petition filed under Article 226 of the Constitution of India seeking to issue 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, 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 TNVAT Act as violative of Articles 265 and 300A of the Constitution of India, 1950.

Prayer in W.P.No. 21906 of 2015:

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records of the 2nd respondent in proceedings in APNo.09/13 dated 13.2.2015 confirming the order passed by the 3rd respondent in TIN No.33253183203/2011-12 dated 28.11.12 quash the same.

Prayer in W.P.No.21907 of 2015

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records of the 2nd respondent in proceedings in AP.No.08/13 dated 13.2.2015 confirming the order passed by the 3rd respondent in TIN No.33253183203/ 2010-11 dated 28.11.12 quash the same.

For petitioner : Mr.N.Umapathi
For respondents : Mr.A.R.Jayaprathap,
Govt.Advocate

JUDGMENT

(Judgment of the Court was 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 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 reported in [2013 (5) CTC 63]. Following the said decision, the present writ petitions stand dismissed. No costs. Consequently, M.Ps are closed.

Sd/-
Assistant Registrar(CS-IV)

//True Copy//

Sub Assistant Registrar

nvsri

To

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

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2. The Commercial Tax Officer
Tiruchengode Town
Namakkal District.

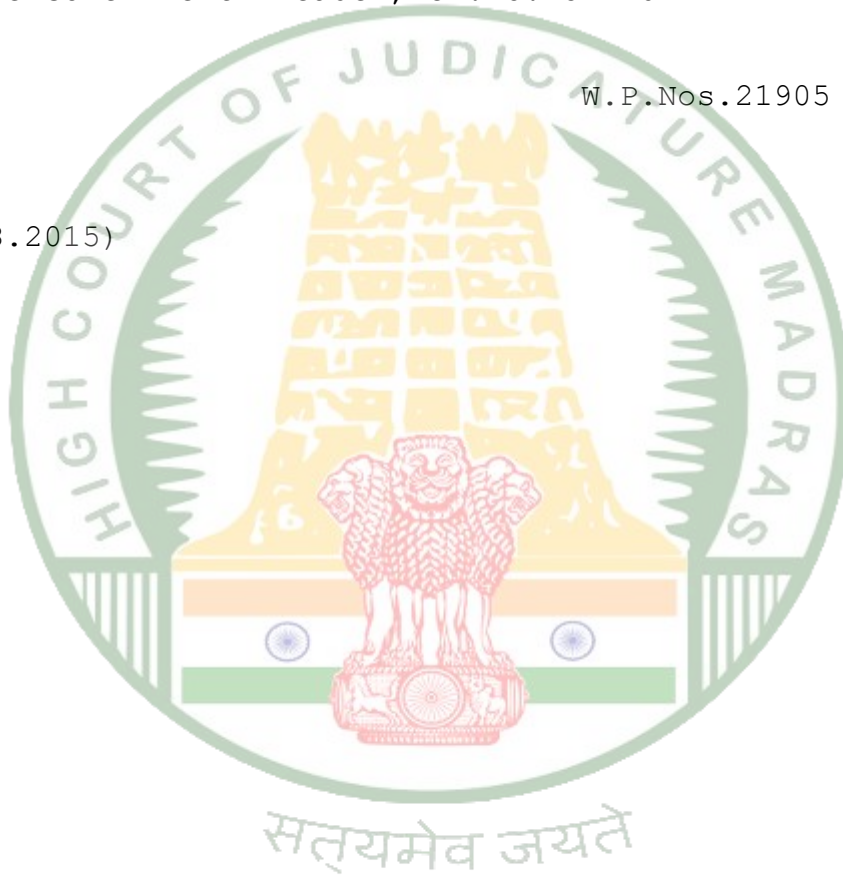
3. The Appellate Deputy Commissioner (CT(FAC)
Erode.

3 CCs to Mr.N.Umapathi, Advocate SR.No. 37293

1 CC to the Government Pleader, SR.No. 37248

W.P.Nos.21905 to 21907 of 2015

GJ (CO)
PSI (20.08.2015)



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