IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.9.2015

CORAM :

THE HONOURABLE MR.JUSTICE V.RAMASUBRAMANIAN
AND
THE HONOURABLE MR.JUSTICE T.MATHIVANAN

W.P.Nos.29222 and 29223 of 2015
and
M.P.Nos.1 and 2 of 2015

M/s.T.K.G.Rajan Stores,
Rep.by its Proprietrix
G.Parameswari ...Petitioner in both WPs

Vs

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

2. The Deputy Commercial Tax Officer,
   Vandavai,
   Tiruvannamalai District. ...Respondents in both WPs

Petitions under Article 226 of The Constitution of India praying for the issuance of (i) 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, 1950 (W.P.No.29222 of 2015) and (ii) a Writ of Certiorari to call for the records of the 2nd respondent in his impugned proceeding made in TIN 33094600267/2013-2014 dated 28.7.2015 in so far as it rejects the claim of input tax credit under Section 19(11) of the Tamil Nadu Value Added Act, 2006 is concerned and quash the same (W.P.No.29223 of 2015).

For Petitioner : Mr.S.Rajasekar

For Respondents : Dr.Anita Sumanth, SGP(T)

COMMON ORDER

(Order of the Court was made by V.RAMASUBRAMANIAN,J)

The petitioner has come up with the above writ petitions (i) challenging the validity of 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 and (ii) challenging the notice of assessment dated 28.7.2015.

2. Heard Mr.S.Rajasekar, learned counsel for the petitioner. Dr.Anita Sumanth, learned Special Government Pleader takes notice for the respondents.

3. The provisions challenged by the petitioner have already been upheld by a Division Bench of this Court in U.S.A.Agencies Vs. C.T.O. [2013 (5) CTC 630].

4. Therefore, the first writ petition challenging the validity of the statutory provisions is liable to be dismissed. Once the foundation, on which the second writ petition is filed, is found to be weak, the second writ petition cannot be entertained.

5. Accordingly, the writ petitions are dismissed. No costs. Consequently, the above MPs are also dismissed.

Sd/-
Assistant Registrar(CS-II)

//True Copy//

Sub Assistant Registrar

RS

To

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

2.The Deputy Commercial Tax Officer,
Vandavai,
Tiruvannamalai District.

2 CCs to R.Hemalatha, Advocate SR.No. 50522

W.P.Nos.29222 & 29223 of 2015
and M.P.Nos.1 and 2 of 2015

SK (CO)
PSI (08.10.2015)