In the High Court of Judicature at Madras

Dated : 09.10.2015

Coram :

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

Writ Petition Nos.32193 and 32194 of 2015 and M.P.Nos.1 and 2 of 2015

M/s.Taj Steel and Electricals,
rep.by its Proprietor - H.Mubarak
Santhavasal, Tiruvannamalai Dist. ...Petitioner in both Wps

Vs

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

2. The Commercial Tax Officer, Polur, 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 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 1950 (W.P.No.32193 of 2015) and (ii) a Writ of Certiorari to call for the records of the second respondent in his impugned proceeding made in TIN No.33034543167/2013-2014 dated 9.9.2015 in so far as it rejects the claim of input tax credit under Section 19(11) of the Tamil Nadu Value Added Tax Act, 2006 is concerned and quash the same.

For Petitioner : Mrs.R.Hemalatha
For Respondents: Mr.V.Haribabu, AGP

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 9.9.2015.

2. Heard Mr.R.Hemalatha, learned counsel for the petitioner. Mr.V.Haribabu, learned Additional Government Pleader takes notice for the respondent.

3. The issue raised in these writ petitions is already covered by a decision of this Court in U.S.A.Agencies Vs. C.T.O [2013 (5) CTC 63].

4. Following the said order, both the writ petitions are dismissed. No costs. Consequently, the above MPs are also dismissed.

-s/d-
Assistant Registrar(CS-II)

True Copy

Sub-Assistant Registrar

To

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

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

+ 1 cc to Spl.Govt.Pleader (Taxes) SR 55752

+ 2 ccs to M/s.R.Hemalatha, Advocate SR 55240

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W.P.Nos.32193 & 32194 of 2015
and M.P.Nos.1 and 2 of 2015