IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.02.2015

CORAM

THE HON'BLE MR.JUSTICE R.SUDHAKAR
AND
THE HON'BLE MR.JUSTICE R.KARUPPIAH

Writ Petition No.3973 of 2015
& M.P.No.1 of 2015

M/s.Saravana Electronic Goods and Appliances,
rep. By its Proprietrix
S.SasirekhaMathavi Complex,
No.67-A, East Main Road,
Mettur, Mettur dam,
Salem District – 636 401.
.. Petitioner

Vs.

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

2. The Assistant Commissioner (CT),
   Omalur, Salem District. .. Respondents

PRAYER: Petition 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 Tamil Nadu Value Added Tax Act as violative of Articles 265 and 300A of the Constitution of India.

For Petitioner : Ms.R.Hemalatha
For Respondents: Mr.Kanmani Annamalai
Government Advocate

O R D E R
(Made by R.SUDHAKAR,J.)

This Writ Petition 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. The provisions challenged in this writ petition 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, 2013 (5) CTC 63. Following the said decision, the present writ petition stands dismissed. No costs. Consequently, M.P.No.1 of 2015 is closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

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To

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

2. The Assistant Commissioner (CT),
Omalur, Salem District.

+ 1 cc to M/s. R. Hemalatha, Advocate Sr.8316
+ 1 cc to Special Government Pleader SR.8747

Writ Petition No.3973 of 2015
& M.P.No.1 of 2015

BUR(CO)
Eu 24.02.15