IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.03.2015

CORAM

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

Writ Petition Nos.6593 & 6594 of 2015
& M.P.Nos.1 and 1 of 2015

M/s.Sujana Steels Ltd.,
Sujana Metal Products Ltd.
rep. by its Manager - G.Jayan
Clarion House, Plot No.7, 2nd Floor,
CIPET Hostel Road,
TVK Industrial Estate,
Ekkaduthangal, Chennai - 600 097.

... Petitioner in
W.P.No.6593 of 2015

M/s.Sri Ganga Steel Enterprises (P) Ltd.
rep. by its Authorized Signatory
V.Senthil Kumar
No.B-20 (E), Sipcot Industrial Complex,
Gummidipoondi - 601 201
Thiruvallur District

... Petitioner in
W.P.No.6594 of 2015

Vs.

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

... 1st Respondent
in both W.Ps.

2. The Assistant Commissioner (CT),
   Egmore Assessment Circle,
   Chennai.

... Respondent in
W.P.No.6593 of 2015

2. The Assistant Commissioner (CT),
Gummidipoondi Assessment Circle,
Gummidipoondi.

... 2nd Respondent in
W.P.No.6594 of 2015

PRAYER: Petitions 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 Petitioners : Ms.R.Hemalatha

For Respondents : Mr.Kanmani Annamalai
Government Advocate

O R D E R

(Made 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,

2013 (5) CTC 63. Following the said decision, the present writ petitions stand dismissed. No costs. Consequently, M.P.Nos.1 and 1 of 2015 are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

SL

To

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

2. The Assistant Commissioner (CT),
   Egmore Assessment Circle, Chennai.

3. The Assistant Commissioner (CT),
   Gummidipoondi Assessment Circle,
   Gummidipoondi.

+2cc's to Mr.R.Hemalatha, Advocate, S.R.No.13647
+2cc's to the Government Pleader, S.R.No.13795 & 13796

Writ Petition Nos.6593 & 6594 of 2015
& M.P.Nos.1 and 1 of 2015

MSM(CO)
CA(20/03/2015)