IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 18.07.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.Nos.29202 to 29208 of 2015 &
M.P.Nos.1 to 1 of 2015

W.P.No.29202 of 2015 to 29208/15

IFB Industries Ltd.,
rep. by its Authorised Signatory
Mr.Asish Singh .. Petitioner All WPs.

Vs

1.The Assistant Commissioner (CT) (FAC)
Nungambakkam Assessment Circle
No.88, Mayor Ramanathan Salai
Chennai 600 031.

2.The Commercial Tax Officer
Group VII, Enforcement (Central)
PAPJM Buildings, Greams Road
Chennai 600 006.
.. Respondents All WPs.

Prayer: The Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorari to call for the records of the first respondent in TIN 33340460994/2007-08, 2008-2009, 2009-2010, 2010-2011, 2011-2012, 2012-2013, 2013-2014 and quash the impugned proceedings dated 31.07.2015.

For Petitioner : Mr.V.Sundareswaran

For Respondents : Mr.S.Kanmani Annamalai
Addl.Government Pleader

C O M M O N O R D E R

Heard Mr.V.Sundareswaran, learned Counsel appearing for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader appearing on behalf of the respondentS and with the consent of learned counsel appearing on either side, these Writ Petitions are taken up for final disposal.

2.The petitioner has filed these Writ Petitions challenging the orders of assessment for the years 2007-08, 2008-09, 2009-10, 2010-11, 2011-12, 2012-13 & 2013-14, under the provisions of the Tamil Nadu Value Added Tax, 2006 [TNVAT Act].

3.After hearing the arguments at length, the learned counsel appearing on either side fairly submitted that in the light of the amendment, which has been made in exercise of the powers conferred under sub-section 2(1) of the Tamil Nadu Value Added Tax, 2006 (TN VAT Act), (second Amendment) Act, 2015, the Governor of Tamil Nadu has pointed out the 29th January of 2016, as a date on which the said Act will come into force and the said Act, amending Tamil Nadu Value Added Tax (second amendment Act 2015), Tamil Nadu Act 13/15 and that in section 4 of the amended Act, the following has been substituted in section 6 of the Principal Act, which reads as follows:

> "4.In section 6 of the Principal Act, in sub-section (4) in clause (a), for the expression "every dealer, other than the dealer who purchases goods from outside the State", the expression "every dealer, other than the dealer who purchases or receives goods from outside the State" shall be substituted."

4.In the light of the Amendment to Section 6 of the Act, which come into force with effect from 29.01.2016, and since the transactions done by the petitioner are all prior to the said date, the learned counsel on either side submits that the matter may be remanded to the respondents for fresh consideration.

5.Accordingly, the Writ Petitions are allowed and the impugned orders are set aside and the matter is restored to the file of the respondents, who shall consider the effect of the amendment on the petitioner's transaction and after affording an opportunity of personal hearing, proceed to complete the assessments in accordance with law. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

Rpa

To

1.The Assistant Commissioner (CT) (FAC)
Nungambakkam Assessment Circle
No.88, Mayor Ramanathan Salai
Chennai 600 031.

2.The Commercial Tax Officer
Group VII, Enforcement (Central)
PAPJM Buildings, Greams Road
Chennai 600 006.

+1cc to Mr.V. Sundareswaran, Advocate, S.R.No.40985
+1cc to the Government Pleader, S.R.No.40393

VS(CO)
EU(04/08/2016)

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