IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.1.2016

CORAM

THE HONOURABLE MR.JUSTICE M.JAICHANDREN
AND
THE HONOURABLE MRS.JUSTICE S.VIMALA

W.P.No.2198 of 2016

M/s.Manoharan Automobiles
rep by its Proprietor - S.Manoharan
No.136/C.M.B.T. Road
Muthukadai
Ranipet, Vellore District ... Appellant

-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
Ranipet, Vellore District ... Respondent

This writ petition has been filed under Article 226 of the Constitution of India praying for a Writ of Declaration declaring that Sections 19(1), 19(10)(a) and 19(11) of the Tamil Nad 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 Article 14 and 19 (1)(g) and the resultant proposal to reverse the Input Tax Credit invoking Section 19(11) of the TNVAT Act as violative of Articles 265 and 300A of the Constitution of India, 1950.

For appellant : Ms.R.Hemalatha

For respondent : Mr.Kanmani Annamalai

J U D G M E N T

(The Judgment of the Court was made by M.JAICHANDREN,J.)

This writ petition has been filed praying that this Court may be pleased to issue a writ of Declaration, declaring that Sections 19(1), 19(10)(a) and 19(11) of the Tamil Nad 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 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, 1950.

2. The provisions challenged in this writ petition were tested before this Court in a batch of writ petitions and had already been upheld in a decision made in USA AGENCIES Vs. THE COMMERCIAL TAX OFFICER, (2013 (5) CTC 63. In view of the said decision of this Court, the present writ petition stands dismissed. No costs.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

lan

To:

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

2. The Deputy Commercial Tax Officer
Ranipet, Vellore District.

+1cc to Ms.R.Hemalatha, Advocate, S.R.No.4094
+2cc's to the Special Government Pleader(T), S.R.No.5309 & 4558

W.P.No.2198 of 2016

CA(CO)
CA(17/02/2016)