

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26.2.2016

CORAM

THE HONOURABLE MR.JUSTICE V.RAMASUBRAMANIAN
AND
THE HONOURABLE MR.JUSTICE N.KIRUBAKARAN

W.P.No.7209 of 2016

M/s.Andavar Agencies
rep. by its Proprietrix-Mrs.Ahmeduneesa
No.39-B Rajafather Street Tiruppattur
Vellore District ...Petitioner

Versus

- 1 The State of Tamilnadu,
rep. by the Secretary,
Commercial Taxes and
Registration Department,
Fort St. George Chennai-9.
- 2 The Assistant Commissioner(CT),
Tiruppattur, Vellore District.
- 3 The Commercial Tax Officer,
Enforcement (Group II),
Tiruvannamalai,
Tiruvannamalai District. ... Respondents

Prayer: Writ petition filed under Article 226 of the Constitution of India seeking 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 TNVAT Act as violative of Articles 265 and 300A of the Constitution of India 1950.

For petitioner : Mrs.R.Hemalatha

ORDER

(Order of the court was made by V.RAMASUBRAMANIAN, J.)

This writ petition challenges the vires 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 Rules issued thereunder.

2. Heard Mrs.R.Hemalatha, learned counsel appearing for the writ petitioner.

3. The issue raised in this writ petition is already covered by the decision of this court in USA AGENCEIS v. COMMERCIAL TAX OFFICER (2013 5 CTC 63). Therefore, following the same, the present writ petition is dismissed.

Sd/-

Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

To:

- 1 The Secretary,
The State of Tamilnadu,
Commercial Taxes and
Registration Department,
Fort St. George, Chennai-9.
- 2 The Assistant Commissioner(CT),
Tiruppattur, Vellore District.
- 3 The Commercial Tax Officer,
Enforcement (Group II),
Tiruvannamalai,
Tiruvannamalai District.

+1cc to M/S.R.Hemalatha, Advocate Sr.12028

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bvr(CO)
srg(07/04/2016)