

IN THE HIGH COURT OF JUDICATURE AT MADRAS

RESERVED ON : 22.06.2017

DELIVERED ON : 22.09.2017

Coram

The Honourable Mr. Justice RAJIV SHAKDHER

and

The Honourable Mr. Justice R. SURESH KUMAR

Writ Petition No.8236 of 2014
and M.P.No.1 of 2014

M/s.Muthoot Precious Metals Corporation
rep. by its Partner - George Alexander Muthoot,
No.1153-D, Gopal Building,
Sathy Road,
Coimbatore-641 006. ... Petitioner

Vs.

1. The State of Tamil Nadu,
Represented by the Secretary to Government,
Commercial Taxes & Registration Department,
Fort St.George,
Chennai - 600 009.
2. The Commissioner of Commercial Taxes,
"Ezhilagam", Chepauk,
Chennai-600 005.
3. The Assistant Commissioner (CT),
Ganapathy Circle,
Coimbatore. ... Respondents

Prayer : Writ petition filed under Article 226 of the
Constitution of India for issuance of a Writ of Declaration,
declaring that Section 19(2)(ii) of the Tamil Nadu Value Added
Tax Act, 2006 as discriminatory and violative of Articles 14,
301 and 304(a) of the Constitution of India.

For Petitioner : Ms.R.Hemalatha

For Respondents: Mr.V.Ayyadurai, A.A.G.
Asst.by Mr.S.Kanmani Annamalai, AGP

O R D E R

[Judgment of the Court was made by RAJIV SHAKDHER, J.]

1. This writ petition lays in effect a challenge to Sections 19(2)(ii) of the Tamil Nadu Value Added Tax Act, 2006 (in short 'the 2006 Act').

1.1. The challenge to the said Sections, is based on the assertion, made by the writ petitioner, that the said provisions of the 2006 Act, violate, Articles 14, 19(1)(g), 301 and 304(a) & (b) of the Constitution.

1.2. Accordingly, the writ petitioner, seeks a direction against the respondents to forbear from relying upon the impugned provisions to reverse or recover Input Tax Credit (in short, "ITC") under Section 27(2) of the 2006 Act.

2. The issue which arises in the captioned writ petition is covered by our judgement delivered today i.e. 22.09.2017, passed in W.P.No.6377 of 2010 titled : Patina Gold Ornaments Pvt. Ltd., Vs. The Assistant Commissioner (CT).

3. Accordingly, the relief claimed in the captioned writ petition is allowed, leaving parties to bear their own costs. Resultantly, the pending application shall stand closed.

-s/d-

Assistant Registrar(CCC)

True Copy

Sub-Assistant Registrar

kk/gg

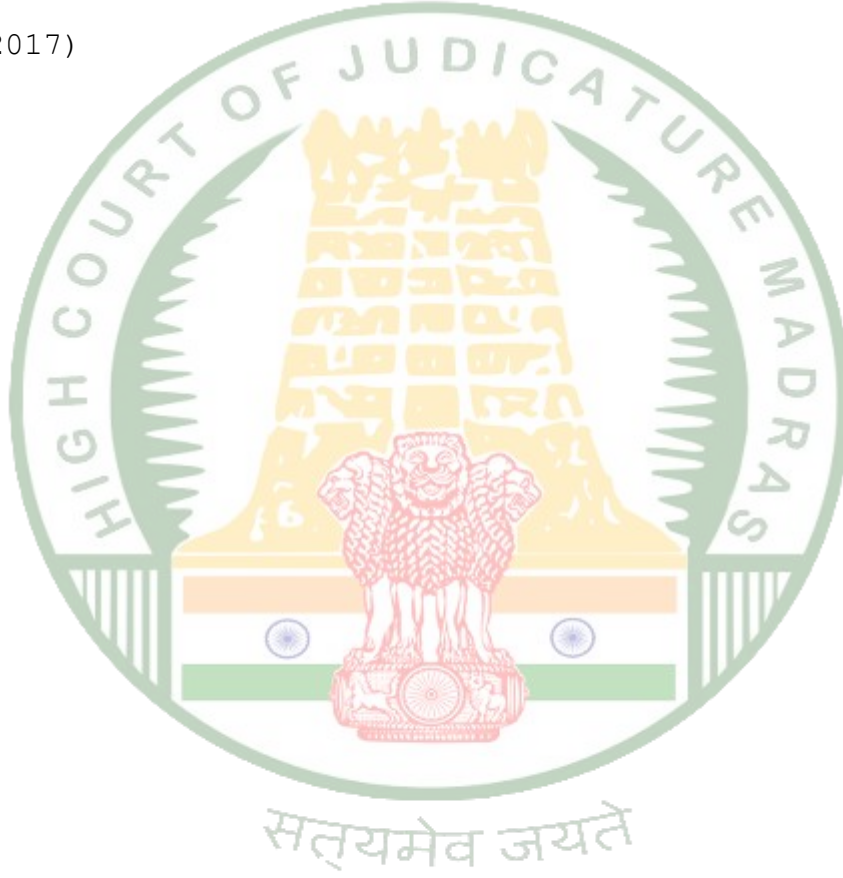
To

1. The Secretary to Government,
Government of Tamil Nadu,
Commercial Taxes & Registration Department,
Fort St.George,
Chennai - 600 009.

2. The Commissioner of Commercial Taxes,
"Ezhilagam", Chepauk,
Chennai-600 005.
3. The Assistant Commissioner (CT),
Ganapathy Circle,
Coimbatore.

Pre-Delivery Order in
W.P.No.8236 of 2014
and M.P.No.1 of 2014

CB(28/10/2017)



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