IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 07.04.2017
CORAM
The HON'BLE MS.INDIRA BANERJEE, CHIEF JUSTICE
AND
The HON'BLE MR.JUSTICE M.SUNDAR

W.P.No.8369 of 2017

M/s.Anbu Electricals,
rep. by its Proprietor A.Anbalagan,
No.22, New Bus Stand,
Thukkapettai,
Polur, Chennasamudram Village,
Chengam Taluk,
Tiruvannamalai District. .. Petitioner

vs.

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

2 The Commercial Tax Officer,
Polur,
Tiruvannamalai District. .. Respondents

PRAYER : Writ Petition filed 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 Petitioner 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 : Ms.R.Hemalatha

For Respondents : Mr.Kanmani Annamalai
Addl. Govt. Pleader (T)

ORDER

(Order of the Court was made by the Hon'ble Chief Justice)

In this writ petition, the petitioner has challenged the vires of Sections 19(1), 19(10(a) and 19(11) of the Tamil Nadu Value Added Tax Act, 2006 and also Rule 10(2) of the Tamil Nadu Value Added Tax Rules, 2007.

2. The question of vires of the aforesaid provisions has already been decided by a Division Bench of this Court in the case of USA Agencies, rep. by its Proprietrix, Attur Town, Salem District v. The Commercial Tax Officer, Attur (Rural) Assessment Circle, Attur heard along with several other writ petitions. The judgment of this Court is reported in 2013(5) CTC 63.

3. The vires of the aforesaid provisions having been upheld by a Bench of Coordinate strength, we deem it appropriate to dismiss the writ petition. No costs.

-s/d-
Assistant Registrar(CSIII)

True Copy

Sub-Assistant Registrar

bbr

To:

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

2 The Commercial Tax Officer,
Polur,
Tiruvannamalai District.

+1 cc to M/s.R.Hemalatha Advocate sr 21174
+1 cc to Special Government Pleader Taxes sr 21324

W.P.No.8369 of 2017

sv(co)
aa25/04/2017