

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.8370 of 2017
and
W.M.P.Nos.9130 & 9131 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 Certiorari
calling for the records of the 2nd respondent in his
impugned proceeding made in TIN : 33334543099/2013-14 dated
27.2.2017 in so far as it rejects the claim of ITC u/s. 19
(11) of the TNVAT Act 2006 is concerned and quash the same.

For Petitioner : Ms.R.Hemalatha

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

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ORDER

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

In this writ petition, the petitioner seeks to quash the Proceedings of the second respondent dated 27.2.2017 made in TIN 33334543099/2013-14, rejecting the claim of ITC under Section 19 (11) of Tamil Nadu Value Added Tax Act, 2006.

2. Since W.P.No.8369 of 2017 filed by the petitioner challenging 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 has been dismissed by us today, the present writ petition is also dismissed. No costs. Consequently, W.M.P.Nos.9130 & 9131 of 2017 are closed.

-s/d-

Assistant Registrar(CSIII)

True Copy

Sub-Assistant Registrar

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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

सत्यमेव जयते

W.P.No.8370 of 2017

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aa25/04/2017

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