

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.04.2017

CORAM:

The Hon'ble MR. JUSTICE RAJIV SHAKDHER
AND
The Hon'ble MR. JUSTICE R. SURESH KUMAR

W.P.No.7907 of 2017

M/s. Arvind Remedies Limited,
Rep.by its Managing Director,
Dr.B. Arvind Shah. ... Petitioner

-vs-

1. The State of Tamil Nadu
Represented by the Secretary,
Commerical Taxes and Registration Department,
Fort. St.George, Chennai -9
- 2.The Assistant Commissioner (CT)
Vepery Assessment Circle,
Chennai - 6. ... Respondents

Writ petition filed under Article 226 of the constitution of India praying for issuance of Writ of declaration to declare that Section 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 300 A of the Constitution of India, 1950.

For Petitioner : Mrs.R.Hemalatha

For Respondents : Mr.S.Kanmani Annamalai

* * * * *

O R D E R

(Order of the court was made by Rajiv Shakdher, J.)

1.Learned counsel for the petitioner says that the issue raised in the present writ petition is covered against the petitioner by the Division Bench Judgment of this Court rendered in USA Agencies vs. The Commercial Tax Officer, 2013 (5) CTC 63.

2.Mr.Annamalai, who appears for the respondents, affirms the said position.

3.Accordingly, the writ petition is dismissed, in view of the decision rendered in the aforementioned case by a Division Bench of this Court. No costs.

Sd/-
Asst.Registrar (CS VIII)

/true copy/

Sub Asst. Registrar

sra/aad

To

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

2.The Assistant Commissioner (CT)
Vepery Assessment Circle,
Chennai - 6

+1cc to M/s.R.Hemaltha,Advocate sr.20306

+1cc to Special Government Pleader(Taxes),sr.20492

WEB COPY

W.P.No.7907 of 2017

gjII(co)
ss(13/4/2017)