

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.8072 of 2010

M/s.Swarna Shilpi,
Rep. By its Partner,
Mr.M.Rakesh Kumar,
Old No.130/65, N.S.C.Bose Road,
Chennai - 79.

....Petitioner

Vs.

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

...Respondents

Prayer : Writ petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, calling for the records on the files of the first respondent herein in TIN.33450281144/2007-08, 2008-09, dated 27.01.2010, and quash the same.

For petitioner : Ms.C.Rekha Kumari

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

O R D E R

RAJIV SHAKDHER, J.

1. This writ petition lays in effect a challenge to Sections 19(2)(ii) and 19(4) 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 issuance of a writ of Certiorari to call for the records on the file of the first respondent connected with TIN.33450281144/2007-08, 2008-09, dated 27.01.2010 and quash the same.

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. The impugned order of the first respondent passed in TIN.33450281144/2007-08, 2008-09, dated 27.01.2010 is quashed, leaving parties to bear their own costs.

Sd/-

Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

kk/gg

To

1. The Assistant Commissioner (CT),
Peddunaickenpet (South) Assessment Circle,
Chennai - 1.
2. The Commissioner of Commercial Taxes,
"Ezhilagam", Chepauk,
Chennai - 600 005.
3. The Secretary to Government,
to Government, Commercial Taxes and
Registration B(1) Department,
Fort St. George, Chennai - 600 009.

+1cc to Ms.C.Rekha Kumari, Advocate, S.R.No. 70466

W.P.No.8072 of 2010

SR(CO)
PSI 28/10/2017



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