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.22517 of 2015
and M.P.No.1 of 2015

M/s.Kaleesuwari Jewellery Pvt Ltd.,
Rep. By its Director,
No.32, Narayanappan Street,
Old Washermenpet,
Chennai – 21. .. Petitioner

Vs.

1. The Assistant Commissioner (CT),
Royapuram Assessment Circle,
Kummalamman Koil Street,
Tondiarpet, Chennai.

2. The Special Commissioner & 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.33561282172/2011-12, dated 23.06.2015, 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.33561282172/2011-12, dated 23.06.2015 and quash the same.

1.3. In aid of its submissions, the writ petitioner has also asserted that denial of ITC, in respect of bullion and raw material, purchased within the State of Tamil Nadu, which is converted into finished jewellery, albeit, outside the State and sold, thereafter, within the State of Tamil Nadu, is unlawful and violative of the provisions of Article 265 of the Constitution.

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.33561282172/2011-12, dated 23.06.2015 is quashed, leaving parties to

bear their own costs. Resultantly, the pending application shall stand closed.

Sd/-
Assistant Registrar

/true copy/

Sub Assistant Registrar

kk/gg

To

1. The Assistant Commissioner (CT),
   Royapuram Assessment Circle,
   Kummalamman Koil Street,
   Tondiarpet, Chennai.

2. The Special Commissioner & 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.

1 cc to Mr.S. C. Rekha Kumar, Advocate, Sr. 70467

W.P.No.22517 of 2015
and M.P.No.1 of 2015

SR (CO)
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