

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.612 of 2011
and M.P.No.1 of 2011**

M/s.P.S.A. Thanga Maligai,
rep. by R.S.Narayanan,
Partner,
33/12, Bajanai Madam Street,
Gugai, Salem – 636 006.

.. Petitioner

Vs.

1. The State of Tamil Nadu,
Represented by the Secretary to Government,
Commercial Taxes & Registration Department,
Fort St.George,
Chennai - 600 009.

2. The Assistant Commissioner (CT) (FAC),
Gugai Circle, Salem.

... Respondents

Prayer : Writ petition filed under Article 226 of the Constitution of India for issuance of a Writ of Declaration, declaring that the words "in the State" appearing in Section 19(2)(ii) of the Tamil Nadu Value Added Tax Act, 2006, is violative of Articles 14, 19(1)(g) and 301 and 304(a) of the Constitution of India, and hence unenforceable and illegal, in so far as the petitioners are concerned.

* * *

For Petitioner : No appearance

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

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ORDER**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 a direction against the respondents to forbear from relying upon the impugned provisions to reverse or recover Input Tax Credit (in short, "ITC") under Section 27(2) of the 2006 Act.

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

(R.S.A.,J) (R.S.K.,J)
22.09.2017

Speaking Order/
Non-speaking order
Index : Yes/No
Internet : Yes /No

kk/gg



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To

1. The Secretary to Government,
Government of Tamil Nadu,
Commercial Taxes & Registration Department,
Fort St.George,
Chennai - 600 009.
2. The Assistant Commissioner (CT) (FAC),
Gugai Circle, Salem.



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RAJIV SHAKDHER,J.

AND

R.SURESH KUMAR,J.

Kk/gg



Pre-Delivery Order in
W.P.No.612 of 2011
and M.P.No.1 of 2011

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