IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.11.2017

CORAM

THE HON'BLE MS. INDIRA BANERJEE, CHIEF JUSTICE
AND
THE HON'BLE MR.JUSTICE M.SUNDAR

W.P.No.28774 of 2017

Gupta Power Infrastructure Limited
rep. by its Authorized Signatory,
M.Damodharan
Shed No.18 & 19, Phase-V
Sidco Industrial Estate
Gummidipoondi - 601 201
Tiruvallur District. .. Petitioner

Vs.

1. The State of Tamil Nadu
rep. by the Secretary to Government
Department of Commercial Taxes and
Religious Endowments
Fort St. George, Chennai - 600 009.

2. The Special Commissioner and
Commissioner of Commercial Taxes
Commercial Taxes Department
Ezhilagam, Chepauk
Chennai - 600 005.

3. The Commercial Tax Officer
Gummidipoondi Assessment Circle
No.38, II Floor, Sri Ganapathy
Theatre Complex
G.N.T.Road, Gummidipoondi
Tiruvallur District. .. Respondents

PRAYER: Petition under Article 226 of the Constitution of India seeking issuance of Writ of Declaration, declaring that Section 19(5)(c) of the Tamil Nadu Value Added Tax Act, 2006 and Rule 10 (9)(a) of the Tamil Nadu Value Added Tax Rules, 2007 are void as being inconsistent with Articles 14 and 19(1)(g), besides being violative of Article 301 of the Constitution of India and, therefore, inoperative and unenforceable, and recoveries pursuant thereto are without authority of law and infringe Article 265 of the Constitution of India.

For Petitioner : Ms.R.Hemalatha

For Respondents : Mr.Kanmani Annamalai
Addl. Government Pleader

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

This writ petition has been filed challenging Section 19(5)(c) of the Tamil Nadu Value Added Tax Act, 2006 and Rule 10(9)(a) of the Tamil Nadu Value Added Tax Rules, 2007 as void and inconsistent with Articles 14 and 19(1)(g) as also Article 301 of the Constitution of India.

2. The issues raised by the petitioner in this writ petition have been decided against the petitioner and the validity of the impugned provisions has been upheld by a Bench of co-ordinate strength by its order dated 29.10.2014 in W.P.Nos.18081 to 18083 of 2014 (M/s.Deepa Primary Crusher Private Limited v. The State of Tamilnadu and others), heard along with several other writ petitions.

3. Judicial discipline demands that we follow the said decision. Even otherwise, we also find no reason to differ.

4. The writ petition is, therefore, dismissed. No costs.

Sd/-
Assistant Registrar(CS )

//True Copy//

Sub Assistant Registrar

sasi

To:

1. The Secretary to Government
State of Tamil Nadu
Department of Commercial Taxes and
Religious Endowments
Fort St. George, Chennai - 600 009.

2. The Special Commissioner and
Commissioner of Commercial Taxes
Commercial Taxes Department
Ezhilagam, Chepauk
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No.38, II Floor, Sri Ganapathy Theatre Complex
G.N.T.Road, Gummidipoondi
Tiruvallur District.

+ 1 cc to Ms. R. Hemalatha, Advocate SR.80257
+ 1 cc to Special Government Pleader Sr.80432

W.P.No.28774 of 2017

CS-IV
EU(06/12/2017)