

IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 17.11.2017
CORAM
The HON'BLE MS.INDIRA BANERJEE, CHIEF JUSTICE
AND
The HON'BLE MR.JUSTICE M.SUNDAR

W.P.No.29393 of 2017
and WMP.No.31664 of 2017

M/s.India Pistons Limited,
rep. by Whole Time Director,
Huzur Gardens,
Sembiam,
Chennai - 600 011.

.. 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 Assistant Commissioner (CT),
Sembiam Assessment Circle,
Chennai - 600 006.

3.The Deputy Commissioner (CT),
Enforcement Central,
Chennai - 6.

.. Respondents

PRAYER : Writ Petition filed under Article 226 of the Constitution of India for issuance of a 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 : Mr.B.Raveendran

For Respondents : Mrs.Narmatha Sampath
Spl. Govt. Pleader
(Taxes)

ORDER

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

This writ petition has been filed challenging the constitutional vires of 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.

2. The issue raised in this writ petition has been decided against the petitioner by a judgment of Bench of this Court of co-ordinate strength pronounced on 29th October 2014 in the writ petition being W.P.No.18081 of 2014 (M/s.Deepa Primary Crusher Pvt. Ltd. v. State of Tamil Nadu and others) heard and disposed of along with a batch of similar writ petitions. This Court upheld the validity of the aforesaid provisions.

3. Judicial propriety demands that we follow the judgment in M/s.Deepa Primary Crusher Pvt. Ltd.(supra) rendered by a Bench of Co-ordinate strength.

4. The writ petition is, therefore, dismissed. No costs. Consequently, WMP.No.31664 of 2017 is closed.

Sd/-

Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

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To:

- 1.The Secretary to Government,
Department of Commercial Taxes and Religious Endowments,
Fort St. George,
Chennai - 600 009.
- 2.The Assistant Commissioner (CT),
Sembium Assessment Circle,
Chennai - 600 006.

3.The Deputy Commissioner (CT),
Enforcement Central,
Chennai - 6.

+1 cc to M/s.B.Raveendran Advocate sr 81794
+1 cc to Govt Pleader sr 82382

W.P.No.29393 of 2017

mr(co)
aa11/12/2017



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