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.22387 of 2013

Sanghi Jewellers Private Limited,
represented by its Regional Director,
Rajesh Gupta,
146, Habibullah Road,
3rd Floor, T.Nagar,
Chennai-600 017. .. Petitioner

Vs.

1. The Assistant Commissioner (CT),
T.Nagar (North) Assessment Circle,
Taluk Office Building,
46, Greenways Road,
Chennai-600 028.

2. The State of Tamil Nadu
Represented by the Secretary,
Commercial Taxes & Registration 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 Declaration, declaring that the provisions of Section 19(2)(ii) and Section 19(4) of the Tamil Nadu Value Added Tax Act, 2006 infringe Articles 14, 19(1)(g) and violative of Articles 301 and 304(a) not being saved by Article 304(b) of the Constitution of India, and therefore unenforceable and the resultant recoveries and forfeiture of the input tax credit under Section 27 of the said Act in respect of purchases of inputs sent to the Petitioner's factory at 3-6-290/19, 1st Floor, Sadana Building, Hyderguda, Hyderabad - 500 029 for manufacture and return into the State of Tamil Nadu and found sold in the State of Tamil Nadu under Tax Invoice.

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For Petitioner : Mr.C.Natarajan, Senior Counsel for Mr.N.Inbarajan

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

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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 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.

Sd/-
Asst.Registrar (CS V)

/true copy/

Sub Asst. Registrar

kk/gg

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To

1. The Assistant Commissioner (CT),
T.Nagar (North) Assessment Circle,
Taluk Office Building,
46, Greenways Road,
Chennai-600 028.

https://hcservices.ecourts.gov.in/hcservices/

2. The Secretary to Government,
   Commercial Taxes & Registration Department,
   Fort St.George,
   Chennai - 600 009.

+1cc to Mr.N.Inbarajan, Advocate in sr.no.69953

W.P.No.22387 of 2013

SJ(CO)
NR 10/11/2017

HIGH COURT OF JUDICATURE MADRAS
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