

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.34638 of 2012

and M.P.No.1 of 2012

M/s.Swarna Shilpi,
Rep. By its Partner,
Mr.Dilip Kumar,
No.61, N.S.C.Bose Road,
Chennai - 79.

... Petitioner

Vs.

1. The Assistant Commissioner (CT),
Moore Market (North) Assessment Circle,
No.191, N.S.C. Bose Road,
Chennai - 1.

2. The Special Commissioner & Commissioner
of Commercial Taxes,
"Ezhilagam", Chempauk,
Chennai - 600 005.

3. The State of Tamil Nadu,
Represented by the Secretary
to Government, Commercial Taxes and
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 Certiorari,
calling for the records on the files of the first respondent
herein in TIN.33850381319/2010-11, dated 30.11.2012, 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.33850381319/2010-11, dated 30.11.2012 and quash the same.

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.33850381319/2010-11, dated 30.11.2012 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),
Moore Market (North) Assessment Circle,
No.191, N.S.C. Bose Road,
Chennai - 1.

2. The Special Commissioner & Commissioner
of Commercial Taxes,
"Ezhilagam", Chepauk,
Chennai - 600 005.

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

W.P.No.34638 of 2012
and M.P.No.1 of 2012

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