

IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 27.02.2018
CORAM
The HON'BLE MS.INDIRA BANERJEE, CHIEF JUSTICE
AND
The HON'BLE MR.JUSTICE ABDUL QUDDHOSE

W.P.Nos.6902 and 6903 of 2010
and M.P.No.1 of 2010

Leadage Alloys India Limited
(Rep. by its Director, T.Arun Kumar)
60, Sarjapur Road,
Bagalur, Hosur-635 109. .. Petitioner in
both W.Ps.

vs.

- 1.The Assistant Commissioner (CT),
Hosur North, Hosur.
- 2.The State of Tamil Nadu,
Represented by the Secretary to Government,
Commercial Taxes & Registration
Department,
Fort St.George,
Chennai-600 009. .. Respondents
in both W.Ps.

PRAYER IN W.P.NO.6902 OF 2010 : Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Mandamus directing the first respondent herein to forbear from relying on the provisions of Section 19(2)(ii) and Section 19(4) to reverse or recover the Input Tax Credit under Section 27(2) of the Tamil Nadu Value Added Tax Act, 2006, in respect of the purchase of the inputs under Tax Invoice on payment of tax entrusted for conversion outside the State for manufacture on condition of return into the State of Tamil Nadu and found sold in the State of Tamil Nadu under Tax Invoice.

PRAYER IN W.P.NO.6903 OF 2010 : 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 raw material purchased in the State of Tamil Nadu, converted into finished goods outside the State and brought back as such into the State of Tamil Nadu and sold in the State are without the sanction of Article 265 of the Constitution of India and illegal.

For Petitioner : Mr.N.Inbarajan
in both W.Ps.

For Respondents : Mrs.G.Dhana Madhri
in both W.Ps. Government Advocate (Taxes)

COMMON ORDER

(Order of the Court was made by Ms.Indira Banerjee,
Hon'ble Chief Justice)

Leave as prayed for by the petitioner to withdraw these writ petitions is granted.

2. These writ petitions are dismissed as withdrawn. No costs. Consequently, M.P.No.1 of 2010 is closed.

Sd/-

Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

jvm

To:

1.The Assistant Commissioner (CT),
Hosur North, Hosur.

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

+1 cc to Mr.N.Inbarajan Advocate sr 14642

W.P.Nos.6902 and 6903 of 2010

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