IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 18.06.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.6309 of 2017
and WMP.Nos.6800 and 15948 of 2017

Tvl. Poovai Amman Agencies,
Rep. By its Proprietor S. Selvaraj,
No.87, East Street,
Kongarayapalayam,
Nagalur - 606 203,
Villupuram District. ... Petitioner

Vs

1. The Commercial Tax Officer (Addl) (FAC)
   Kallakurichi - 606 202,
   Villupuram District.

2. The District Collector,
   Villupuram,
   Villupuram District. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records on the files of the 1st respondent in Na.Ka.A3/498/2013 dated 28.02.2017 and quash the same as being contrary to the principle laid down by the Honorable Divison Bench of Court reported in (1998) 70 STC 345 (Estee Hubs & Drives (P) Ltd., Vs.Assistant Commissioner (CT), Zone - VII, Madras and another).

For Petitioner : Mr.M. Vadivel

For Respondents : Mr.V.Haribabu
Additional Government Pleader [R1]
Mr.A.Zakir Hussain,
Government Advocate [R2]

ORDER

Petitioner has filed the present Writ Petition seeking quash of the proceedings in first respondent in Na.Ka.A3/498/2013 dated 28.02.2017.

2. Heard the learned counsel for the petitioner, learned Additional Government Pleader for first respondent and learned Government Advocate for second respondent.

3. The main ground on which the impugned auction notice is challenged is that the validity of the provisions of Section 19(11) of 'Tamil Nadu Value Added Tax Rules, 2007' (hereinafter 'said Act') is pending before the Hon'ble Supreme Court.

4. Today when the matter was called, the learned Government Advocate submitted that Hon'ble Supreme Court in the case of ALD Automotive Pvt. Ltd. Vs. Commercial Tax Officer (Now upgraded as the Assistant Commissioner (CT) and Ors. reported in [2018] 58 GSTR 468 (SC) has upheld the validity of Section 19(11) of the said Act. Since the only ground raised by the petitioner has been negatived in the decision of Hon'ble Supreme Court, there is no reason to interfere with the auction notice.

5. As held in the aforesaid decision of the Hon'ble Supreme Court, the petitioner, in the instant case, is also granted liberty to file a statutory appeal against the Assessment Orders within a period of 60 days from the date of receipt of a copy of this order.

With the above observations, the Writ Petition is dismissed. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS)

//True Copy//

Sub Assistant Registrar

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To

1. The Commercial Tax Officer (Addl) (FAC)
Kallakurichi - 606 202,
Villupuram District.

2. The District Collector,
    Villupuram,
    Villupuram District.

+1cc to Mr.R.Seniappan , Advocate SR.No. 49710
+1 cc to spl Government Pleader (Taxes) Sr.No. 50797

W.P.No.6309 of 2017
and WMP.No.6800 and 15948 of 2017

A.SK(25/06/2019)