IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.07.2019

CORAM:

THE HONOURABLE MR.JUSTICE M.S.RAMESH

W.P.No.5942 of 2014

M/s.CDC Carboline (India) Private Ltd.,
(Formerly known as Tvl.Carboline (India) Private Ltd.,
Represented by its Senior General Manager & Finance,
Mrs.Dilshad Vasudevan, No.356 & 357,
Sidco Industrial Estate, Ambattur,
Chennai - 600 098. .... Petitioner

-vs-

1. The State of Tamil Nadu, represented by
   The Secretary to Government,
   Department of Commercial Taxes and
   Religious Endowments,
   Fort St.George,
   Chennai - 600 009.

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

3. The Assistant Commissioner (CT)-,
   Villivakkam Assessment Circle,
   No.5, High Court Colony,
   Villivakkam, Chennai - 600 049. .... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for the records of the 3rd respondent in TIN.33731363995/07-08 dated 20.06.2013 and to quash the same as being invalid, illegal, without jurisdiction and authority of law.

For Petitioner : Mr.R.Senniappan

For Respondents : Mr.Mohammed Shaffiq
Special Government Pleader

ORDER

The orders under challenge in this Writ Petition are predominantly on the ground of violation of Section 19(5)(c) of the Tamil Nadu Value Added Tax Act, 2006.

2.Today, when the matter was called, it is brought to the notice of this Court that in Civil Appeal Nos.10560 to 10564 of 2018, the Honorable Apex Court in the case of M/s.TVS Motor Company Limited v. The State of Tamil Nadu and others, had finally decided the appeals upholding the constitutional validity of the Act.

3.Since the present Writ Petition has been filed only on the ground that the constitutional validity has been challenged, no effective orders can be passed in this Writ Petition. It is needless to point out that the observations made by the Hon'ble Apex Court in the aforesaid batch of cases in M/s.TVS Motor Company Limited case supra, would be the deciding factor to the authorities for determining the impugned order afresh.

4.In view of the above observations, the matter is remanded back to the respondents herein. Accordingly, the 3rd respondent, who shall decide the proceedings afresh, after giving due opportunity to the petitioner, in the light of the observations made in M/s.TVS Motor Company Limited, batch cases, is directed to dispose of the matter as expeditiously as possible.

The Writ Petition is disposed of on the above lines. There shall be no order as to costs.

Sd/-
Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

kan

To

1. The Secretary to Government,
   State of Tamil Nadu,
   Department of Commercial Taxes and
   Religious Endowments,
   Fort St.George,
   Chennai - 600 009.

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

3. The Assistant Commissioner (CT),
   Villivakkam Assessment Circle,
   No.5, High Court Colony,
   Villivakkam, Chennai - 600 049.

+1cc to Mr.R.Senniappan, Advocate, S.R.No.59659
+1cc to the Special Government Pleader, S.R.No.60063

W.P.No.5942 of 2014

CA(CO)
CS/20/09/2019