BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 09.07.2019
CORAM:
THE HONOURABLE DR.JUSTICE **ANITA SUMANTH**
W.P.(MD)Nos.1621, 1622, 1142 and 1489 of 2013
and M.P(MD) No. 1 of 2013

W.P.(MD) No.1621 of 2013:
M/s.Guru Bhagavan Granites
Represented by its Managing Partner
S.Rajaa ... Petitioner
In W.P(MD)Nos.1621,1622/13

M/s.S.S.Manian Pharmas,
Represented by its Proprietor V.Sankaranarayanan,
82A, Market Main Road,
Ambasamudram,
Tirunelveli District. Petitioner
In W.P.(MD) Nos.1142, 1489/13

/Vs./

The Commercial Tax Officer,
Chokkikulam Assessment Circle,
Madurai. ... Respondent
In W.P(MD)Nos.1621,1622/13

The Commercial Tax Officer,
Ambasamudram,
Tirunelveli District. ..Respondent
In W.P.(MD) Nos.1142, 1489/13

PRAYER:- Writ Petitions are filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorarified Mandamus calling for the records of the respondent proceedings in TIN 33025001449//2006-07, 33025001449/2008-09, 33415620628/2008-2009 and 33415620628/2009-2010 dated 31.12.2012 and quash the same as illegal and direct the respondent to accept the returns and allow Input TAX Credit claimed by the petitioner in accordance with law.

In all the writ petitions:
For Petitioner : Mr.S.Karunakar
For Respondent : Mr.Thiyagarajan
Government Advocate

C O M M O N O R D E R

Heard the parties.

2. Orders of assessment dated 31.12.2012 in respect of TIN 33025001449//2006-07, 33025001449/2008-09, 33415620628/ 2008-2009 and 33415620628/2009-2010 are assailed in these writ petitions. The only issue in assessment relates to availment of input tax credit in terms of Section 19 (11) of the Tamil Nadu Value Added Tax Act,

2006 [in short 'Act'].

3. The vires of Section 19(11) of the Act was challenged by several assesses and has been ultimately upheld by the Supreme Court in the case of *ALD Automotive Private Limited Vs. The Commercial Tax Officer* [AIR 2018 SC 5235] confirming the decision of the Madras High Court.

4. The only issue involved in the assessment relating to Section 19(11) of the Act, there is no merit in these writ petitions. However, in the interests of justice, the petitioners are permitted to file a statutory appeal challenging the impugned orders of assessment.

5. Such appeals, if filed within a period of four weeks from today (i.e., 09.07.2019), shall be taken on file by the appellate authority without reference to limitation and disposed, after hearing the petitioners and in accordance with law, as expeditiously as possible. These writ petitions are disposed of in the aforesaid terms. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CO)

// True Copy //

Sub Assistant Registrar(CS)

To
1.The Commercial Tax Officer,
Chokkikulam Assessment Circle,
Madurai

2.The Commercial Tax Officer,
Ambasamudram, Tirunelveli District.

Copy to: The Section Officer,
E.R. Section,
Madurai Bench of Madras High Court,
Madurai.
(To return the Original of Assessment, if any)

+3 cc Mr.S.KARUNAKAR ,Advocate, SR.No. 74301,74299,74298
+1cc to M/s.Special Government Pleader,SR.No. 74527

W.P.(MD)Nos.1621, 1622, 1142 and 1489 of 2013
and M.P(MD) No. 1 of 2013
09.07.2019

KK/SAR/01.08.2019/2P-8C/