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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **29.07.2019**

CORAM:

THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P. (MD) No. 12305 of 2015

and

M.P. (MD) No. 1 of 2015

Tvl. Ambiga Auto Suppliers,
Rep. by its Proprietor,
K. Jayabalan,
No. 154/2292, No. 1 Road,
Thanjavur.

...Petitioner

/Vs./

The Commercial Tax Officer,
Thanjavur - I Assessment Circle,
II Floor, Commercial Taxes Building,
20/3, Sachidanana Moopanar Road,
Thanjavur.

...Respondent

PRAYER:- Writ Petition - filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorari, calling for the records in respect of the impugned order TIN.33813800397 / 2008 - 09 dated 05.06.2015 of the respondent under the Tamil Nadu Value Added Tax Act, 2006, quash the same.

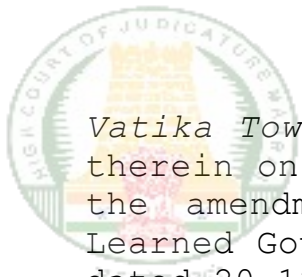
For Petitioner : Mr. V. Perumal
For Respondent : Mr. S. Angappan
Government Advocate

ORDER

Detailed submissions advanced by learned counsel appearing for the petitioner as well as learned Government Advocate have been heard.

2. The issue in question is whether Tamil Nadu Act 27 of 2011 is applicable only with effect from the date of its notification, ie., 01.04.2012 or even retrospectively.

3. Learned counsel concur on the position that the identical question as before me has been considered by a learned Single Judge of this Court in the case of *Tvl. Shanmugamari Timbers vs. Commercial Tax Officer* in W.P. (MD) No. 3744 of 2015, dated 20.12.2018 and held in favour of the assessee. Relying upon the judgment of the Constitutional Bench of the Supreme Court in the case of *Commissioner of Income Tax (Central) - I, New Delhi vs.*



Vatika Township Private Limited (2015 1 SCC 1) and the discussion therein on the principles governing retrospectivity of provisions, the amendment in question has been held to be retrospective. Learned Government Advocate also fairly confirms that the decision dated 20.12.2018 has attained finality.

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4. In the aforesaid circumstances, the order impugned in the Writ Petition is set aside and this Writ Petition is allowed. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar (CS-III)

// True Copy //

Sub Assistant Registrar (CS)

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To

The Commercial Tax Officer,
Thanjavur - I Assessment Circle,
II Floor, Commercial Taxes Building,
20/3, Sachidanana Moopanar Road,
Thanjavur.

+1 CC to M/s.V.PERUMAL, Advocate (SR-78445[F] dated 30/07/2019)

Order made in
W.P. (MD) No.12305 of 2015

Dated:
29.07.2019

__KM/(16.09.2019) 2P 3C