BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 05.08.2019

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THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P(MD)Nos.20201 to 20206 of 2016
and
W.M.P.(MD)Nos.14487 to 14491 and 14486 of 2016

M/s.Varuni Chemicals Pvt. Ltd.,
Represented by its Director Mr.K.K.Karunakaran,
No.6/1, Manjankara Street,
Madurai. ... Petitioner in W.P.(MD)No.20201 of 2016

M/s.Salfa Industries,
Represented by its Proprietix
Mrs.K.K.Ramila, No.18A, Venkalagadai Street,
Madurai.
...Petitioner in W.P.(MD)Nos.20202 to 20206 of 2016

Vs.

1.The State of Tamil Nadu
Represented by the Secretary to Government,
Commercial Taxes and Registration Department,
Fort St.George,
Chennai-600 009.

2.The Assistant Commissioner (CT),
Mahal Assessment Circle,
Madurai. ... Respondents in all petitions

COMMON PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of writ of Certiorari, to call for the impugned proceedings of the second respondent in TIN No.33605142653 / 2008-2009, 33125142917/2008-2009, 2009-2010, 2010-2011, 2011-2012 and 2012-2013 dated 03.10.2016, 06.10.2016, 05.10.2016, respectively and quash the same as illegal.

For Petitioner : Mr.R.D.Ganesan

For Respondents : Mr.J.Padmavathi Devi
Special Government Pleader
(in all petitions)

COMMON ORDER

A common order is passed since both petitions challenge notices issued calling for reversal of input tax credit in terms of Section 19(5) of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act').

2. The challenge is on the basis that the provisions of Section 19(5) are ultra-vires the Constitution of India.

3. However, during the pendency of these writ petitions, challenge to the provisions of Section 19 (5) (c) has been rejected by the Madras High Court and confirmed by the Supreme Court in the case of TVS Motors Company Ltd., vs. State of Tamil Nadu and others [59 GSTR 1].

4. In the light of the same, these writ petitions are liable to be dismissed and I do so. However, liberty is granted to the petitioners to file objections, if any, on the merits of the proposal contained in the impugned notices. Such objections, if any, shall be filed within a period of three weeks from today (i.e., 05.08.2019) and orders of assessment shall be passed by the Assessing Officer after hearing the petitioner and in accordance with law within a period of six weeks from date of receipt of the objections. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar

// True Copy //

Sub Assistant Registrar

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

2.The Assistant Commissioner (CT),
Mahal Assessment Circle,
Madurai.

+2 CC to M/s.R.D.GANESAN, Advocate SR NOS.79821
+1 CC to M/s.SPL GP (SR-80407[F] dated 07/08/2019

W.P(MD)Nos.20201 to 20206 of 2016
05.08.2019

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MS/12.09.2019/2P.6C